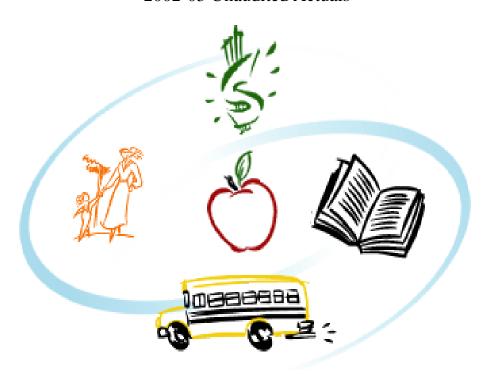
Standardized Account Code Structure (SACS) Financial Reporting Software SACS2003

Instruction Manual

2003-04 Budget and Interims 2002-03 Unaudited Actuals



April 2003 Version 2003.1.0

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Introduction

GENERAL GUIDELINES TO THE INSTRUCTIONS

These instructions are an aid to help local educational agencies (LEAs) prepare the 2003-04 Budget and Interim reports and the 2002-03 Unaudited Actuals using the SACS software. This manual is applicable to both school districts and county offices of education; joint powers agencies (JPAs) should follow the district's instructions as deemed applicable. The activities of a charter school should be included in the submission for the school district or county office of education that approved the charter. The following legend will assist the preparer in understanding the instructions:

- These instructions apply to both school districts and county offices of education (COEs). Differences in forms or procedures applicable to COEs are *italicized*.
- References to the Education Code are generally shortened to EC.

MAILING ADDRESS

Reports that are to be filed with the California Department of Education (CDE) should be mailed to:

California Department of Education School Fiscal Services Division Financial Accountability and Information Services 1430 N Street, Suite 3800 Sacramento, CA 95814

CALIFORNIA SCHOOL ACCOUNTING MANUAL (CSAM)

The *California School Accounting Manual* (CSAM) describes the funds, their purposes, and the accounting procedures used by LEAs. You may download a copy of CSAM from the CDE Web site: http://www.cde.ca.gov/fiscal/sacs/csam. A hard copy of CSAM is available for \$29.95 each, plus shipping and handling charges. California residents are charged sales tax. Orders may be sent to the California Department of Education, CDE Press, Sales Office, P.O. Box 271, Sacramento, CA 95812-0271; FAX (916) 323-0823. Current information on prices, credit-card purchases, and shipping and handling charges may be obtained by calling the Sales Office at 1-800-995-4099, ext. 6.

Introduction – continued

SACS SOFTWARE

The SACS software is used to prepare the Budget, Unaudited Actuals, and Interim reports. For further information about using the reporting software, please see the SACS Software User Guide.

CHANGE ORDER FORM (CHG)

The Change Order Form is used by CDE to record and track suggestions for improving our financial reporting system. The Change Order Form has been incorporated into the software and is located within Forms, Supplementals. Select the Change Order Form, fill out your change request, save, print, and either mail it to the address on the previous page or FAX it to (916) 324-7141. If you have more than one change request, identify each on a separate Change Order Form. Be sure to save a copy since each time you input a new Change Order Form, the prior one is overwritten in the SACS software.

TECHNICAL ASSISTANCE

For further information regarding the items in this *SACS Instruction Manual*, please contact the Office of Financial Accountability and Information Services at (916) 322-1770, or send an e-mail to our office at <sacsinfo@cde.ca.gov>.

Reporting Requirements/Due Dates

This manual provides the instructions for completing the Budget, Unaudited Actuals, and Interim reports. Following is a recap of the report type and filing requirements, including due dates. For a complete listing of the specific forms required for each process, please see Attachment A of the SACS Software User Guide.

All forms that request a certification should be submitted with an original signature; "stamped" signatures are not acceptable. Designee signatures should only be used when indicated as allowable on the form. (Faxed copies of originally signed forms are acceptable with prior approval from the CDE. To obtain approval call the Office of Financial Accountability and Information Services at (916) 322-1770.)

BUDGET

School districts [COEs] file their adopted budget and prior year's estimated actuals with their COE[CDE].

WHAT TO FILE—BUDGET ADOPTION DOCUMENTS

A printed copy of each of the following is considered a complete budget submission:

- Adopted Budget including Budget Assumptions, and the prior year's estimated actuals.
- Average Daily Attendance (A).
- Base Revenue Limit calculation [BRL], county only.
- Certification of Budget Adoption (CB).
- Health and Welfare/Workers' Compensation Certifications (CC).
- Criteria and Standards Review (CS).
- Technical Review Checklists (TRC).
- Revenue Limit Summary (RL).
- Multiyear Projection (MYP)¹ including assumptions.

DUE DATE—JULY 1, 2003

All budgets (single and dual), including estimated 2002-03 unaudited actuals.

DUE DATE—SEPTEMBER 8, 2003

Dual budgets, including either estimated or final 2002-03 unaudited actuals.

¹ LEAs may use their own multiyear projection worksheet, with the approval of their reviewing agency, as long as it provides current and at least two subsequent fiscal years and separately projects unrestricted resources, restricted resources, and combined total resources.

Reporting Requirements/Due Dates – continued

UNAUDITED ACTUALS

The Unaudited Actuals Financial Report represents the financial position and results of operations of the school district[COE] for the fiscal year 2002-03.

WHAT TO FILE—UNAUDITED ACTUALS FINANCIAL REPORTS

For all local education agencies (LEAs), the following data is required to be filed with the CDE:

- One printed copy of District[COE] Certification with original signatures.
- One printed copy of County Certification of Juvenile Court and County Community Schools Account with an original signature.
- NOTE: Please do not submit printed copies of any other reports.
- One "Export Official" SACS unaudited actuals data file (prepared using the Unaudited Actuals period, not the Budget period) which includes the Technical Review Checklist. Files must be exported to a readable data disk. Please see the SACS Software User Guide for additional information on formatting and submitting disks. Note: Unaudited Actual submissions to the state must be done as "Official" unless the CDE has given the LEA permission, prior to submission, to use the "Other" export option. A cover letter must accompany the Unaudited Actual submission created with the "Other" export option, explaining the reason for not using the "Official" export.
- County offices of education may electronically transfer (eTransfer) unaudited actual SACS data for LEAs over the Internet. An application and instructions for the eTransfer process will be included in the Unaudited Actual release of the SACS software.

DUE DATE—SEPTEMBER 15, 2003

School district[COE] 2002-03 Unaudited Actuals Financial Reports are due to the COE[CDE].

DUE DATE—OCTOBER 15, 2003

COEs review the school districts' 2002-03 Unaudited Actuals Financial Reports for accuracy and transmit the printed certifications and unaudited actuals EXPORT data disk(s) to the CDE.

Reporting Requirements/Due Dates – continued

INTERIMS

School district Interim Reports shall be approved by the district governing board and submitted to their COE. NOTE: For districts filing a qualified or negative certification, a copy of the Statement of Revenues, Expenditures and Changes in Fund Balance and the certification will also be sent by the COE to the CDE and the State Controller's Office (SCO). COE Interim Reports shall be reviewed by the county board of education, approved by the county superintendent of schools, and submitted to the CDE.

WHAT TO FILE—INTERIM REPORTS

A printed copy of each of the following forms is considered a complete submission:

- Form CI—Certification with original signatures.
- Form AI—Average Daily Attendance (not required for JPAs).
- Form 01I—General Fund—Statement of Revenues, Expenditures & Changes in Fund Balance including assumptions.
- Form CASH—Cashflow Worksheet.¹
- Form MYPI—Multiyear Projection Worksheet² including assumptions.
- Form 01CSI—Criteria and Standards Review.
- Financial Statement for any fund projecting a negative fund balance.

First and Second Interim Reports are due within 45 days after the close of each interim period (October 31st and January 31st). School district[*COE*] Interim Reports are due to the COE[*CDE*]:

1st INTERIM—DUE DATE—DECEMBER 15, 2003

2nd INTERIM—DUE DATE—MARCH 16, 2004

PROJECTION AS OF APRIL 30, 2004—DUE DATE—JUNE 1, 2004 (IF REOUIRED).

Pursuant to EC Section 42131(e)[1240.2], the governing board of each school district[COE] filing a qualified or negative certification for the second report required under EC Section 42130[1240], or classified as qualified or negative by the county superintendent of schools[Superintendent of Public Instruction (SPI)], shall provide to the county superintendent of schools[SPI], the State Controller, and the SPI no later than

¹ LEAs may use their own cashflow worksheet, with the approval of their reviewing agency, as long as it provides a monthly cashflow projected through the end of the fiscal year.

² LEAs may use their own multiyear projection worksheet, with the approval of their reviewing agency, as long as it provides current and two subsequent fiscal years and separately projects unrestricted resources, restricted resources, and combined total resources.

Reporting Requirements/Due Dates – continued

June 1, financial statement projections of the district's [COE's] fund and cash balances through June 30 for the period ending April 30.

The governing boards of all other school districts [COEs] are encouraged to develop a similar financial statement for use in developing the beginning fund balances of the district [COE] for the ensuing fiscal year.

The COE must provide notification of the district certification types within 75 days (January 14, April 15) after the close of each interim period:

COEs may change a district's certification and shall provide notice of that action to the governing board of the school district and to the CDE.

COEs must notify the CDE and the State Controller's Office of the type of certification filed by each district under their jurisdiction. Additionally, for those districts classified as qualified or negative, the COEs must include their comments on those certifications, including any action proposed or taken.

Suggested Order for Completing the Forms

The following order is suggested when completing the Budget and Unaudited Actuals reports. While any order can be used, the following sequence will help to prevent you from receiving error messages simply because certain data has not yet been entered and/or verified:

- 1. Form A—to calculate attendance for determining revenue limit sources.
- 2. Form RL—to calculate the revenue limit sources and reconcile them to the Form K-12/Form O1 prior to reporting them in the general ledger data.
- 3. Form CAT—to calculate the year-end accruals for categoricals prior to reporting in the general ledger.
- 4. Fund Data—import and key general ledger data. (During budget periods, open and save Form 01.)
- 5. Technical Review Checklist, Import and General Ledger—to validate the general ledger data.
- 6. Supplementals that are applicable to various funds such as 51A, 53A, 76A, 95A.
- 7. Form PCRAF—to provide allocation factors if there are expenditures in support functions with an undistributed goal.
- 8. Forms PCR, ICR, CEA/CEB.
- 9. Forms ASSET, CSR, DAY, DEBT, *JUV*, ROP, CORR, SEA, and/or TRAN, if applicable.
- 10. Form CA/CB—Certification pages. (Form CA Review the Data Summary Worksheet to verify critical data elements.)
- 11. Form CC—Health and Welfare/Workers' Compensation Certifications.
- 12. Technical Review Checklist, Supplemental—to validate the supplemental data.
- 13. Components of Ending Fund Balance, if applicable.
- 14. Technical Review Checklist, Import and General Ledger—to validate the General Ledger data if Components of Ending Fund Balance are entered.
- 15. Forms XXCS—Criteria and Standards Review for all applicable funds. (Form 01 must be saved before completing Form 01CS.)

Suggested Order for Completing the Forms – continued

- 16. Form MYP—Multiyear Projections. (Forms 01 and 01CS must be saved first.)
- 17. Technical Review Checklist, Export Validation—to verify required forms have been completed and dependent forms have been opened and saved.
- 18. Table of Contents—shows the fund and supplemental reports included in the 2003-04 Budget Report and the 2002-03 Unaudited Actuals Financial Report. Upon selecting this form, the software will automatically generate the contents based on the information in the software database. In addition, all forms can be printed from the Table of Contents window.

Budget Assumptions

BUDGET ASSUMPTIONS

School districts and county offices prepare their budgets based on the latest assumptions available to them, and we strongly encourage districts and county offices to document and include those assumptions in the budget packages submitted for approval. Further, the reviewing agency may require this information, as it is crucial in assessing the reasonableness and viability of the budgets. It will allow the reviewing agencies to better understand the budget documents and make more informed determinations as to whether the budgets are in compliance with the state adopted criteria and standards. The following is a guide to the general information that should be considered and included in an LEA's budget assumptions and packages. Note that individual reviewing agencies may require more specific, or slightly different, information.

BUDGET

GENERAL FUND REVENUES

Revenue limit

- Explain how average daily attendance (ADA) or enrollment projections were determined for the budget year, including the methodology or basis used for the projections (e.g., cohort survival, actual count, etc.).
- Explain any differences between the LEA's revenue limit calculation for the budget and the prior year Form K-12[Form O] that are not explained by ADA changes.
- Identify the estimated COLA, equalization, and other major components of the revenue limit calculation.

Federal revenues

• Explain any material difference from the prior year actuals.

Lottery revenues

• Identify lottery amounts projected per ADA.

Mandated cost revenues

• Compare the estimate filed with the actual expenses and provide assumptions for expected reimbursements.

Categorical program revenues

- Explain any material difference from the prior year actuals.
- Explain how special education revenues were determined for budget year.
- Identify the estimated COLA and other factors used for significant programs.

Budget Assumptions – continued

Interest earnings

• Identify the cash balances, rates, and/or trends used as a basis for estimating interest earnings. Be sure to identify any changes in the distribution schedule of local taxes, since this may affect the amount of interest that is earned.

New tax and revenue anticipation notes (TRANs)

• Identify the issue amount, costs, repayment schedule, and arbitrage for any new TRANs.

Other significant changes in revenues

• Explain any significant changes in other local revenues, such as leases, rentals, etc.

One-time revenues

• Explain any significant one-time revenues included in the budget.

GENERAL FUND EXPENDITURES

Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary costs included in the budget, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled benefit costs included in the budget, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multiyear costs.

Budget Assumptions – continued

Other significant expenditures (Objects 4000 through 7000)

- Explain any significant one-time expenses such as spending a sizable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including certificates of participation (COPs), lease-purchases, and bond repayments. Identify amounts due in the budget year and the basic terms of the obligations.
- Explain the purpose of any major transfers between funds.

Components of ending fund balance

- Explain any material changes in the component amounts from the prior year actuals.
- Explain the designated components of the ending fund balance.

Net change in fund balance—General Fund

• Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are ongoing or one-time. If ongoing, an explanation should be provided on how and when the deficits will be eliminated.

OTHER FUNDS

Significant changes in revenues, expenditures, or transfers

• Explain any material differences in the other funds from prior year actuals in revenues, expenditures, or transfers.

INTERIMS

GENERAL FUND REVENUES

Revenue limit

- Explain any significant changes from the budget or first interim report in average daily attendance (ADA) or enrollment projections, including the methodology or basis used for the projections (e.g., cohort survival, actual count, etc.).
- Explain any significant changes in the revenue limit calculation not explained by ADA changes.
- Identify the estimated COLA, equalization, and other major components of the revenue limit calculation.

Federal revenues

• Explain any material difference from the budget or first interim.

Budget Assumptions – continued

Lottery revenues

• Identify projected lottery amounts per ADA.

Categorical program revenues

• Explain any material difference from the budget or first interim.

New tax and revenue anticipation notes (TRANS)

• For any new TRANS, identify the issue amount, costs, repayment schedule, and arbitrage.

Other significant changes in revenues

• Explain any significant changes in other local revenues such as leases, rentals, etc.

One-time revenues

• Explain any significant changes from the budget or first interim in one-time revenues.

GENERAL FUND EXPENDITURES

Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary costs included in the interim report, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled benefit costs included in the interim report, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multiyear costs.

Budget Assumptions – continued

Other significant expenditures (Objects 4000 through 7000)

- Explain any significant changes from the budget or first interim in one-time expenses, such as spending a sizable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including COPs, lease-purchases, and bond repayments. Identify amounts due in the budget year and the basic terms of the obligations.
- Explain the purpose of any major transfers between funds.

Components of ending fund balance

- Explain any material changes from the budget or first interim in the component amounts.
- Explain the designated components of the ending fund balance.

Net change in fund balance—General Fund

• Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are ongoing or one-time. If ongoing, an explanation should be provided on how and when the deficits will be eliminated.

OTHER FUNDS

Significant changes in revenues, expenditures, or transfers

• Explain any material differences in the other funds from the budget or first interim report in revenues, expenditures, or transfers.

Flexibility Transfers

Funding flexibility for categorical programs was provided in Section 12.40(a) of the Budget Act. This budget section gives school districts limited flexibility to reallocate funds among various programs. (See Attachment B on page 82 for a list of eligible programs.)

Up to 20 percent of the state allocation for selected categorical programs may be redirected to other selected categorical programs; however, the funding for any program cannot exceed 125 percent of the LEA's 2002-03 state allocation for that program. Also, the transfer provision may be used to initiate, continue, or expand a Healthy Start Program (*Education Code* Section 8800, et seq.) or to initiate a Conflict Resolution Program (*Education Code* Section 32260, et seq.)

LEAs should account for the full amount of the state allocation of funds for each applicable program in the appropriate resource and revenue object account. If an LEA reallocates amounts from one program to another for flexibility transfers, the transfer should be done through adjusting journal entries by reducing (debiting) the revenue from one resource and increasing (crediting) the revenue to another resource using Object 8998, Flexibility Transfers. The General Fund[CSSF] will reflect the revenues as reallocated for each program by resource. An audit trail should be maintained of the actual amount received and the amount reallocated for each program.

Note that no funding was provided in the Budget Act of 2002 for the "Categorical Programs Per ADA Allocation."

For further information on categorical funding flexibility, refer to the "Report on the Budget Act of 2002." This report is available on the School Fiscal Services Division Web site: http://www.cde.ca.gov/fiscal/budgetact. See also the April 15, 2003 letter titled Fiscal Issues Resulting from Budget Cuts and Appropriation Deferrals, available on the School Fiscal Services Division Web site: http://www.cde.ca.gov/fiscal/financial/corresp.htm. This letter has information on the impact of deferred appropriations on categorical flexibility transfers.

Charter School Financial Reporting

For more information about financial reporting for charter schools, please refer to our letter, titled Financial Reporting for Charter Schools, dated March 5, 2003, at the following Web site: http://www.cde.ca.gov/fiscal/financial/corresp.htm.

Charter schools are not required to submit year-end financial data for fiscal year 2002-03, however, districts[COEs] may report financial data from their charter schools in the General Fund[County School Service Fund] or in the Charter Schools Special Revenue Fund (Fund 09).

There are several issues that should be considered when reporting charter school data in one of the ways noted above.

- Charter school data included in the General Fund will be subject to the calculation of compliance with the classroom teacher salary percentage required by *Education Code* Section 41372. However, if a school district fails the calculation, an explanation that the failure is due to the inclusion of the charter school data can be provided within the TRC. A penalty will not be assessed if the failure is due to the inclusion of the charter data in the General Fund. (*This calculation does not apply to COEs.*)
- Charter school data included in the General Fund[County School Service Fund] will be included in the calculation of the district's[COE's] indirect cost rate. Because the charter school expenditures will be included in the base of the district's[COE's] indirect cost calculation, the charter school will be able to use the indirect cost rate of the district[COE], if needed. However, charter school data reported in the Charter Schools Special Revenue Fund will not be included in the district's[COE's] indirect cost calculation. Consequently, if the charter school data is not reported in the General Fund[CSSF], the charter school will not be able to use the district's[COE's] indirect cost rate.
- Charter school data reported in the General Fund[County School Service Fund] will be included in the calculation of the district's[COE's] reserve requirement under the Criteria and Standards for district's[COE's] budget and interim reports. However, the district[COE] may provide an explanation within the Criteria and Standards form, to acknowledge that they meet the reserve requirement exclusive of the charter school expenditures. The CDE will not require the district[COE] to maintain a reserve for the charter school pursuant to the Criteria and Standards.

Mello-Roos Community Facility District

The Mello-Roos Community Facilities Act, enacted in 1982, provides that cities, counties and special districts may form "community facilities districts" (CFD) over specific defined areas within their jurisdiction. A CFD is a special financing entity through which a local government is empowered to levy special taxes and issue bonds authorized by a two-thirds (2/3) vote of the qualified electors of such district, for the purpose of financing certain facilities and services. A Mello-Roos Community Facility District is a separate legal entity from the school district, but the school district's audited financial statements must include the Mello-Roos activities as a component unit.

Historically, the California Department of Education did not collect Mello-Roos Community Facility District data from LEAs. However, CFDs make significant expenditures for acquisition and construction of capital assets, and LEAs must include these capital assets in the LEA's government-wide financial statements required by GASB Statement 34. Accordingly, CDE will now collect data from LEAs for Mello-Roos CFDs and for any other entity that the LEA is required to include in its financial statements as a blended component unit.

CDE has established Fund 49, Capital Project Fund for Blended Component Units, and Fund 52, Debt Service Fund for Blended Component Units, for this purpose. LEAs are not required to report these funds until 2003-04, but the funds are available for reporting in 2002-03. We recommend that LEAs who must implement GASB Statement 34 for 2002-03 report these funds for 2002-03, so capital assets acquired through the CFDs will be included in the LEA's conversion entries and government-wide financial statements.

Description of Fund Format

SUMMARY STATEMENT

The Summary Statement is presented in two formats – expenditures by object and expenditures by function. The first format displays revenues, expenditures, and other financing sources and uses categories by major object in the operating statements. It includes year-end balances in the fund reconciliation. The second format contains the same data; however, the expenditures section is displayed by major function rather than object.

Revenues: Section A

Displays current year operating revenues which are income of a recurring or on-going nature, and likely to be received year after year. Does not include interfund transfers or non-recurring sources (revenues) such as proceeds from the sale of sites.

Expenditures: Section B

Displays current year operating expenditures that are outgo of a recurring or on-going nature, and likely to be expended year after year. Does not include interfund transfers or non-recurring uses of revenues (expenditures) such as transfers from lapsed or reorganized districts.

Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses: Section C

Compares current operating revenues and expenditures, indicates whether or not revenues and expenditures are balanced, and highlights any deficit in current operations. Creates a first line of focus on the on-going financial health of the fund.

Other Financing Sources/Uses: Section D

Displays all interfund transfers plus other current year sources (revenues) and uses (expenditures). The other sources/uses are generally of a non-recurring nature, and are not likely to be received or expended year after year, such as site sale proceeds (source) and transfers from lapsed or reorganized districts (use). Provides information on the amount of unrestricted General Fund revenues needed to subsidize restricted programs.

Net Increase (Decrease) in Fund Balance: Section E

Displays the net change in the fund balance as a result of all current year activities. Does not include the current year beginning fund balance (prior year's ending fund balance).

Fund Balance, Reserves: Section F

Displays the current year beginning fund balance, current year ending fund balance, and reserves.

Description of Fund Format – continued

Beginning Balance—As of July 1 (Prior Year): F.1a

The 2002-03 estimated/unaudited actuals beginning balance must agree with the 2001-02 ending balance as reported to the California Department of Education. For the 2003-04 budget year, the software automatically calculates the beginning balance based on the amount calculated on the 2002-03 estimated/unaudited actuals ending balance.

• If you have just converted to SACS, and have no estimated actuals data in the SACS format, you must either include the budget beginning fund balances (Object 9791) by fund and resource in your extract file or enter them manually by fund and resource as estimated actuals data. Refer to the SACS Software User Guide for detailed instructions. NOTE: The TRC will not be applicable if you have no estimated actuals data other than the beginning fund balances.

The Technical Review Checklist will check to ensure that your 2002-03 "July 1" beginning balances agree with the 2001-02 ending balances for each fund reported previously to CDE (only applicable if you have estimated actuals in the SACS format).

Adjustments: F.1b & F.1d

A prior period adjustment applies to a correction of an error in the financial statements of a prior period or a restatement of the beginning balance when a change in accounting principle cannot be applied retroactively. Prior period adjustments or restatements are only applicable to the unaudited actuals section of the report.

Components of Ending Fund Balance

Reserved Amounts: F.2a (9710-9740)

Display the amounts, which are reserved and unavailable for appropriation/expenditures such as: Revolving Cash (9711), Stores (9712), Prepaid Expenditures (9713), General Reserve (9730–*Education Code* Section 42124), and Legally Restricted Balances (9740).

- Actuals data reported in the Cash in Revolving Fund (9130), Stores (9320) and Prepaid Expenditures (9330) will be compared to Revolving Cash (9711), Stores (9712) and Prepaid Expenditures (9713), respectively. If they do not agree by fund and resource, the software will recalculate the reserves to equal the asset amounts.
- Moneys in the General Reserve are not available during the current fiscal year unless the provisions of *EC* Section 42610 are met.

Designated Amounts: F.2b (9770-9780)

Display the description and amount of reserves, which have been established by specific board action, including amounts "Designated for Economic Uncertainties."

• Designated reserves will be carried forward from year to year unless board action is taken to close out the reserves.

Description of Fund Format – continued

• Transfers from Designated Amounts to any expenditure classification require approval by the governing board (*EC* Section 42125).

Undesignated/Unappropriated Fund Balance: F.2b & F.2c (9790)

- Display as UNDESIGNATED any amounts that have not been designated or reserved for specific purposes in the prior (actual) year.
- Transfers from Undesignated Amounts to any expenditure classification require approval by the governing board (*EC* Section 42125).
- Report as UNAPPROPRIATED any amounts that have not been appropriated, reserved or designated for specific expenditure purposes in the budget year.

<u>Fund Reconciliation</u>: Unaudited Actuals Only (Not required for Estimated Actuals.) Display the fund's assets, liabilities and fund balance at June 30, 2003.

Assets: Section G

Display the general ledger assets as of June 30, 2003.

Total Assets (line G-10) must equal Total Liabilities (line H-7) plus Fund Equity (line I).

Liabilities: Section H

Display the general ledger liabilities as of June 30, 2003.

Fund Equity: Section I

Display the Fund Balance as of June 30, 2003.

Fund Equity (line I) must agree with the Ending Balance reported on line F-2 of the

Fund Balance, Reserves section.

REVENUE DETAIL (expenditures by object format only)

This section presents the revenue detail for the fund.

EXPENDITURE DETAIL (expenditures by object format only)

This section presents the expenditure detail for the fund.

OTHER FINANCING SOURCES/USES DETAIL (expenditures by object format only)

This section presents the interfund transfers and other sources/uses for the fund.

Funds

NOTE:

Please refer to the *California School Accounting Manual* (CSAM) for specific descriptions and directions regarding the funds. The following information is provided as an augmentation to the information in the CSAM. If a fund is not discussed, there is no information/clarification in addition to what is in CSAM.

GENERAL FUND[COUNTY SCHOOL SERVICE FUND]—01

The following information relates to the General Fund[CSSF]:

REVENUE LIMIT SOURCES

Object

State Aid Entitlement

(8010-8019)

Report current year State Aid Entitlement in Object 8011. Report current year state-aid portion of the general purpose entitlement funding for charter schools in Object 8015. Report prior year adjustments or corrections to State Aid Entitlement in Object 8019. This represents amounts received but not previously accrued for prior year apportionments.

- Object 8011 should agree with Form K–12, EDP 999, line M[Form O, EDP 954, line Z].
- Object 8011 should also agree with the amount reported on line 38, "Net State Aid-Revenue Limit," of the Revenue Limit Summary (Form RL)[line 38 of the COE Form RL]

Object

Tax Relief Subventions, County and District Taxes

(8311-8319)

Report the proceeds of levies that count toward the Revenue Limit calculation.

and 8048)

• Amounts in objects 8021-8044 and Object 8048 (Penalties and Interest on Delinquent Revenue Limit Taxes) should agree with those reported on Form J-29-B (Report of the Estimated Amount of Taxes Collected and Distributed-Districts)[J-29-C, Report of the Estimated Amount of Taxes To Be Collected and Distributed for the County Superintendent], on file with the COE.

Object

Miscellaneous Funds

(8080-8089)

- Report Royalties and Bonuses in Object 8081 and Other In-Lieu Taxes in Object 8082.
- The Non-Revenue Limit Adjustment (Object 8089) represents a transfer of 50 percent of the amount in revenue objects 8081-8082 from Revenue Limit Sources to Other Local Income. Make this entry by decreasing (debiting) revenue Object 8089 and increasing (crediting) revenue Object 8691.

Funds – continued

Amounts should agree with those reported on Form J-29.1 (Report of "Miscellaneous Funds"), on file with the county office of education.

Object (9001)

Special Education ADA Revenue Limit Transfer

(8091) **Resource** (6500)

Report the transfer from unrestricted Revenue Limit Sources to Special Education by decreasing (debiting) Object 8091 in Resource 0000 and increasing (crediting) Object 8091 in Resource 6500. NOTE: This is not a required transfer in the special education funding model under AB 602 (Chapter 854/1997).

Object (8091)

ROC/P Apprentice Hours Revenue Limit Transfer

Resource (6350)

Report the transfer from unrestricted Revenue Limit Sources to the restricted ROC/P program by decreasing (debiting) Object 8091 in Resource 0000 and increasing (crediting) Object 8091 in Resource 6350.

• Amount should agree with Form K–12, EDP 087, line J[Form O, EDP 879, line Q], only if Apprentice activities are operated through the school district's COE's ROC/P program.

Object (8091) the

Adult Education ADA/Apprentice Revenue Limit Transfer to Adult Ed Fund Report the transfer by decreasing (debiting) Object 8091 and Resource 0000 in

General Fund and increasing (crediting) Object 8091 in Resource 6390 in the Adult Education Fund.

- If the Apprentice activities are operated through the school district's Adult Education program, the transfer for the Adult Apprentice should agree with Form K–12, EDP 087, line J.
- If a COE operates an adult education program per EC Section 52616.21, the transfer for the adult education block grant should agree with Form O, EDP 199, line R.

Object (8091) **Resource** (2200)

Continuation Education ADA Revenue Limit Transfer

Report the Continuation Education program as restricted only if Continuation Education funds are received pursuant to *EC* Section 42244. Report the transfer by decreasing (debiting) Object 8091 and Resource 0000 and increasing (crediting) Object 8091 and Resource 2200.

• The Continuation Education ADA Transfer should equal the sum of the following: The amount in Form K–12, EDP 115, line D-24d TIMES the ADA in the Continuation Education program, PLUS Necessary Small Continuation High School Revenue Limit Adjustment and COLA in Form K–12, EDP 058, line D-15.

Funds – continued

Object

Community Day Schools Transfer

(8091) **Resource**

Report the transfer by decreasing (debiting) Object 8091 and Resource 0000, and increasing (crediting) Object 8091 and Resource 2430.

(2430)

• The Community Day Schools transfer should equal the sum of the amount in Form K–12, EDP 024, line B <u>TIMES</u> the ADA in the community day schools, <u>PLUS</u> the amount in EDP 800, line K [The amount should equal the sum of the amount in Form O, EDP 300, line G-1 <u>PLUS</u> EDP 800, line S.]

Object (8091) *Resource* (2400)

Juvenile Court/County Community Schools Revenue Limit Transfer

Report the transfer by decreasing (debiting) Object 8091 and Resource 0000 and increasing (crediting) Object 8091 and Resource 2400 (or optionally Resources 2410 and 2420).

• Amount should agree with EDP 781, line A-4, <u>PLUS</u> EDP 785, line A-5, <u>PLUS</u> EDP 952, line Z-3 of the Form O; and with the sum of lines 1, 2, and 28 of the Revenue Limit (Form RL).

Object

PERS Reduction Transfer

(8092)

The PERS Reduction to the revenue limit represents the transfer of funds from the LEA to another agency. The PERS Reduction Transfer does not apply to Basic Aid districts. Report the transfer by increasing (crediting) revenue Object 8092 in Resource 0000, and increasing (debiting) expenditure Object 3801 or 3802 in Resource 0000 or any resource which has been charged with PERS salaries included in the PERS reduction calculation.

• Amount should agree with Form K–12, EDP 085, line D-17, and with the Revenue Limit Summary (Form RL), line 13. [Amount should agree with Form O, EDP 935, line K-1; and with the Revenue Limit Summary (Form RL, line 15)].

OTHER STATE REVENUES

Object (8311-8319)

ROC/P Entitlement, Other State Apportionment—Current Year

Resource (6350)

Report the current year ROC/P entitlement in Resource 6350 and Object 8311. Report prior year adjustments/corrections to the ROC/P Entitlement in Resource 6350 and Object 8319.

• Should agree with Schedule A, EDP 670[Form R, EDP 662, line R].

Object (8311-8319) **Resource** (6500)

Special Education Master Plan, Other State Apportionment—Current Year Report the current year Special Education entitlement in Resource 6500 and Object 8311. Report prior year adjustments/corrections to the Special Education Entitlement in Resource 6500 and Object 8319.

Funds – continued

• Due to the funding model under AB 602 (Chapter 854/1997), most SELPAs are electing to have the SELPA Administrative Unit (AU) receive the special education apportionments. Please refer to CSAM Procedure 610 for accounting guidelines for SELPA AUs and their participating member LEAs.

CHARTER SCHOOLS SPECIAL REVENUE FUND—09

The Charter Schools Special Revenue Fund exists as an option to separately report the activities of charter schools. The following information relates to the Charter Schools Special Revenue Fund:

Object (8011)	Revenue Limit State Aid—Current Year Report summer school revenues received by direct funded charter schools.
Object (8015)	<u>Charter Schools General Purpose Entitlement—State Aid.</u> Record the state-aid portion of the general purpose entitlement funding for charter schools.
Object (8019)	Revenue Limit State Aid—Prior Years Report amounts received but not previously accrued for prior years' principal

ADULT EDUCATION FUND—11

apportionments.

The following information relates to the Adult Education Fund:

Object	<u>Transfers of Indirect Costs – Interfund</u> and
(7350)	
Object	<u>Transfers of Direct Support Costs – Interfund</u>
(7380)	Use to distribute direct support and indirect support charges from the General
	Fund to the Adult Education Fund.
	 Allowable charges to the Adult Education Fund are defined to include direct

• Allowable charges to the Adult Education Fund are defined to include direct instructional costs, direct support costs, and indirect costs—all specifically defined in EC Section 52616.4(a). Indirect costs are the lesser of the school district's indirect cost rate as approved by the CDE or the statewide average indirect cost rate for adult education programs. The statewide average indirect cost rate for adult education programs for use in 2003-04 is 5.56%.

Object State Aid Entitlement

Funds – continued

(8011) Report the current year Adult Education entitlement.

- Report prior year adjustments or corrections to the State Aid Entitlement in Object 8019.
- Amount should agree with Form S, EDP 340, line N.

Object (8091)

Adult Education ADA/Apprentice Transfer from General Fund/CSSF]

Report the transfer by decreasing (debiting) Object 8091 and Resource 0000 in the General Fund and increasing (crediting) Object 8091 and Resource 6390 in the Adult Education Fund.

- If the Apprentice activities are operated through the school district's Adult Education program, the transfer for the Adult Apprentice should agree with Form K–12, EDP 087, line J.
- If a COE operates an adult education program per EC Section 52616.21, the transfer for the adult education block grant should agree with Form O, EDP 199, line R.

CAFETERIA SPECIAL REVENUE FUND—13 CAFETERIA ENTERPRISE FUND—61

The following information relates to the Cafeteria Special Revenue Fund, as well as the Cafeteria Enterprise Fund:

Expenses

Cafeteria Program Expenses

Cafeteria program expenses which are initially charged against the General Fund[CSSF] shall be included in appropriate resource, function, and object of expenditure classifications.

The General Fund[CSSF] may be reimbursed at any time from the Cafeteria Fund for these expenditures by crediting the expense in the General Fund[CSSF] and charging the expense in the Cafeteria Fund.

Object

Transfers of Indirect Costs - Interfund and

(7350)

Object (7380)

Transfers of Direct Support Costs – Interfund

Use to distribute direct support and indirect support charges from the General Fund[CSSF] to the Cafeteria Fund.

• AB 1643 (Chapter 690/93), which became effective January 1, 1994, made changes in the food service programs. Specifically, a district [COE] cannot charge a food service program more than once for expenditures for the same service. If a food service program is being charged for a service as a direct

Funds – continued

cost, the district[COE] shall not allocate that cost as a direct support cost or indirect cost. In addition, indirect costs shall be limited to the lesser of the district's[COE's] indirect cost rate as approved by the California Department of Education or the statewide average indirect cost rate for food service programs. The statewide average indirect cost rate for food service programs for use in 2003-04 is 5.70%.

FOUNDATION SPECIAL REVENUE FUND—19

This fund was added to accommodate changes resulting from GASB 34. It is used to account for resources received from gifts or bequests per *Education Code* Section 41031 under which earnings and principal may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Other types of donations should be accounted for in the General Fund. Amounts in the Foundation Special Revenue Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).

Resources in the Foundation Special Revenue Fund would formerly have been accounted for in an expendable trust fund.

FOUNDATION PERMANENT FUND—57

This fund was added to accommodate changes resulting from GASB 34. It is used to account for resources received from gifts or bequests per *Education Code* Section 41031 that are restricted to the extent that earnings, but not principal, may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Other types of donations should be accounted for in the General Fund. Amounts in the Foundation Permanent Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).

Resources accounted for in the Permanent Fund would formerly have been accounted for in a nonexpendable trust fund.

Funds – **continued**

FOUNDATION PRIVATE PURPOSE TRUST FUND—73

The title and use of this fund have been modified to accommodate changes resulting from GASB 34. This fund exists primarily to account separately for moneys received from gifts or bequests per *Education Code* Section 41031 under which principal and income benefit individuals, private organizations, or other governments, and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Other types of donations should be accounted for in the General Fund. Amounts in the Foundation Trust Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).

Supplemental Forms

FORM A—AVERAGE DAILY ATTENDANCE

The Average Daily Attendance (ADA), Form A, displays the ADA data for the Second Period Report of Attendance (July 1–April 15), for the Annual Report of Attendance (July 1–June 30), and for the revenue limit calculation.

School Districts

Form A—2002-03 Estimated/Unaudited Actuals

- Use the P-2 Attendance Reports (J-18/19 and J-18/19C Supplement) for the "P-2 ADA" column.
- Use the Annual Attendance Report for the "Annual ADA" column.
- Use the ADA reported on the Form K-12 Revenue Limit Worksheets for the "Revenue Limit ADA" column.

Form A—2003-04 Budget

- Estimate the ADA for the P-2 and the Annual Attendance Reports.
- Estimate the ADA to be used for the revenue limit calculation.

County Offices of Education

Form A—2002-03 Estimated/Unaudited Actuals

- Use the Annual Attendance Reports (J-27/28 and J-18/19C Supplement) for the "Annual ADA" column.
- Use the ADA reported on the Form O Revenue Limit Worksheets for the "Revenue Limit ADA" column.

Form A—2003-04 Budget

- Estimate the ADA for the Annual Attendance Report.
- Estimate the ADA to be used for the revenue limit calculation.

NOTE: Charter Schools ADA should not be included in the K-12 ADA portion of these forms. There is a separate section on the bottom of Form A to separately account for Charter Schools ADA, however, only report charter school ADA if corresponding financial information is being reported.

FORM ASSET—SCHEDULE OF CAPITAL ASSETS

Form ASSET replaces Form 96A, General Fixed Asset Account Group, Schedule of Changes. It is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year. This form closely resembles the note disclosure for capital assets required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type

Supplemental Forms – continued

Activities. Capital assets used in general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Capital assets used in business-type activities accounted for in enterprise funds are reported in the Business-type Activities section.

Amounts are key entered into each of the following columns:

Unaudited Balance July 1

The first year the form is used, the Unaudited Balance July 1 (beginning balance) column must be keyed into the form. Capital asset balances should be input as positive numbers, and accumulated depreciation balances should be input as negative numbers. The ending balances will be saved, and in subsequent years the ending balances from the prior year will be extracted from the database into the beginning balance column on the form.

Audit Adjustments/Restatements column

Adjustments or restatements that increase the unaudited July 1 balances of capital assets are input as positive numbers. Adjustments or restatements that decrease the unaudited July 1 balances of capital assets are input as negative numbers.

Adjustments or restatements that increase the unaudited July 1 balances of accumulated depreciation are input as negative numbers. Adjustments or restatements that decrease the unaudited July 1 balances of accumulated depreciation are input as positive numbers.

Increases column

Increases in capital assets are input as positive numbers. Increases in accumulated depreciation are input as negative numbers. Amounts in the Increases column are added to arrive at the ending balance June 30 column.

For example, the cost of equipment acquired during the fiscal year is recorded as a positive number on the line for Capital Assets being depreciated: Equipment, in the Increases column. The increase to accumulated depreciation on equipment for the fiscal year is recorded as a negative number on the line for Accumulated Depreciation for Equipment, in the Increases column.

Decreases column

Decreases in capital assets are input as positive numbers. Decreases in accumulated depreciation are input as negative numbers. The amounts in the Decreases column are subtracted to arrive at the Ending Balance June 30 column.

For example, the original cost of equipment that is sold or otherwise disposed of is removed from the aggregate balance of equipment and is recorded as a positive number on the line for Capital Assets being depreciated: Equipment, in the Decreases column. The accumulated depreciation associated with the equipment disposed of is removed

Supplemental Forms – continued

from the aggregate accumulated depreciation balance for equipment, and is recorded as a negative number on the line for Accumulated Depreciation for Equipment, in the Decreases column.

FORMS CA/CB—CERTIFICATIONS—UNAUDITED ACTUALS/BUDGET

The Unaudited Actuals and Budget certifications, Forms CA and CB, are the official signature pages for the Budget and Unaudited Actuals Report submissions.

The Form CA Unaudited Actuals certification includes a section for indicating your budget adoption cycle, Single or Dual, for the 2004-05 fiscal year. For JPAs only, it also includes a section for requesting an indirect cost rate.

In addition to the certification page, Form CA also has a page titled Summary of Unaudited Actuals Data Submission. It provides a summary of critical data elements that may have fiscal implications on the next year's apportionment. Please verify the accuracy of this data prior to filing unaudited actual financial reports with the reporting agency.

NOTE: If your budget or unaudited actuals are being re-submitted with revisions, indicate "Revised" on the printed copy.

FORM CAT—FEDERAL, STATE AND LOCAL GRANT AWARDS, REVENUES AND EXPENDITURES (CATEGORICAL PROGRAMS) (Optional)

The Categorical Programs Form CAT has been designed to assist you in determining the correct amount of deferred revenue, the restricted ending fund balance, and the unused grant award (carryover) at the end of the year. Report on the Form CAT all federal, state and local (optional) categorical revenues for which the district[COE] is responsible. Enter the program name, program number, resource code, revenue object, and local description, as applicable. For federal programs, include the 5-digit federal catalog number from the Catalog of Federal Domestic Assistance. (For more information on using the CAT form, see Form CAT in the SACS Software User Guide.)

Specific revenue recognition policies are used in financial accounting for categorical funds. Applying the appropriate policy is extremely important. To account for categoricals properly, you must first determine if the categorical program is subject to Deferred Revenue or subject to Restricted Ending Fund Balance. Refer to the definitions below for Categorical Programs Subject to Deferred Revenues and Categorical Programs Subject to Restricted Ending Fund Balance.

Supplemental Forms – continued

Information on whether a particular program is accounted for as Subject to Deferred Revenues or Subject to Restricted Ending Fund Balances for financial accounting is available on the SACS Web site: http://www.cde.ca.gov/fiscal/sacs. Click on the SACS Query page and follow the instructions to use the Query database.

Please note that we are still in the process of reviewing individual programs for GASB 33 requirements. If you have any questions, please call our office at (916) 322-1770 or contact us by e-mail at sacsinfo@cde.ca.gov.

CATEGORICAL PROGRAMS SUBJECT TO DEFERRED REVENUES

Categorical Programs are classified as Subject to Deferred Revenues if their revenue is earned at the time qualifying expenditures are made. In general, an expenditure is the prime factor for determining grant eligibility and revenue is recognized when the qualifying expenditure is made. For this reason, these categorical program revenues are considered earned when the expenditure is recorded (expended).

The following rules apply to accounting for these programs:

- 1. The revenue is recognized when cash is received.
- 2. At the end of the year, if the total revenues received exceed the total donor-authorized expenditures, the difference is recorded as deferred revenue. Deferred revenue is revenue that has been received but has not been earned (expended). The total expenditures used in this calculation may not exceed the program award.
- 3. At the end of the year, if the total revenues are less than the total donor-authorized expenditures, the difference is recorded as an accounts receivable. The total expenditures used in the calculation may not exceed the program award.
- 4. Unused program award revenue (carryover) is the difference between the total program award and the total donor-authorized expenditures for the year. The amount of any unused program award revenue (carryover) is not recorded in the books but is added to the amount of the program award for the subsequent year to determine the total revenue available. The unused program award revenue should not be recorded as an accounts receivable because it is not earned.

Categorical Programs Subject to Restricted Ending Fund Balance are discussed in the next section beginning on page 34.

Headings

Provide for each program the official name of the program, the 5-digit number from the Catalogue of Federal Domestic Assistance, the resource code used to record the program, and the local description of the program, if any.

Supplemental Forms – continued

AWARDS

(Line 1) Prior Year Carryover

Report the amount of the prior year's unused award, which may be expended in the current year. Include any adjustments made to prior the year's award. <u>This amount includes any deferred revenue from the prior year</u>.

(Line 2a) Current Year Award

Report the amount of the award for the current year. This amount should agree with the award letter or document from the grantor agency.

(Line 2b) Flexibility Transfers (FOR STATE FUNDED PROGRAMS ONLY)

For State categorical programs, include any Flexibility Transfers pursuant to Section 12.40(a) of the Budget Act of 2002. See page 14 for further information on accounting for Flexibility Transfers.

(Line 2c) Adjusted Current Year Award

Report the sum of the Current Year Award (line 2a) and Flexibility Transfers (line 2b).

(Line 3) Required Matching Funds/Other

Report the amount of any required matching funds as indicated in the award letter or document. If there is no required match, enter zero. Exclude "in-kind" matching. Report other income generated by certain categorical programs such as interest earned from Instructional Materials funds (*EC* Section 60242.5).

(Line 4) Total Available Award

The sum of the prior year carryover (line 1), the adjusted current year award (line 2c), and the required matching funds (line 3).

REVENUES

(Line 5) Revenue Deferred from Prior Year

Report the amount of deferred revenue recorded in the prior year.

(Line 6) Cash Received in Current Year

Report the amount of cash received during the current year. Include the amount of any cash received from the prior year's award that was not recorded as an account receivable in the prior year. If adjustments were made to the current year's

Supplemental Forms – continued

revenue accounts as a result of prior year's accounts receivable and accounts payable, report these amounts also.

(Line 7) Contributed Matching Funds

Report the amount of matching funds contributed by the district[COE]. Exclude "in-kind" matching.

(Line 8) Total Available

The sum of the deferred revenue from the prior year (line 5), the cash received in the current year (line 6), and the contributed matching funds (line 7).

EXPENDITURES

(Line 9) <u>Donor-Authorized Expenditures</u>

Report the sum of the direct, direct support, and indirect costs as approved by the grantor agency; include expenditures of matching funds. The donor-authorized expenditures may not exceed the total available award (line 4).

(Line 10) Non Donor-Authorized Expenditures

Report any expenditures not authorized by the grantor agency, e.g., expenditures in excess of the available award amount (encroachment). Districts[COEs] should record a contribution to restricted programs equal to their non donor-authorized expenditures.

(Line 11) <u>Total Expenditures</u>

Report the sum of the donor-authorized expenditures (line 9) and the non donor-authorized expenditures (line 10).

(Line 12) Amounts Included in Line 6 above for Prior Year Adjustments

Report the amount of the adjustments made to the current year's revenue accounts as a result of prior year's accounts receivable and accounts payable on this line. These adjustments should be reported as the opposite of the adjustments made on line 6. For example, if a negative adjustment of \$200 was reported on line 6 for an adjustment for prior year's accounts receivable, this line should show a positive adjustment of \$200.

(Line 13) <u>Calculation of Deferred Revenue or Accounts Payable, and Accounts Receivable</u> Amounts

Calculate the amount as follows: line 8 minus line 9 plus line 12.

Supplemental Forms – continued

- (Line 13a)
 If the computed amount is positive and the program allows for unused funds to be retained and used in the next year, report the amount on line 13a, Deferred Revenue. The deferred revenue is the amount of categorical funds, which have been received as of June 30, but have not been spent and, therefore, have not been earned.
- (Line 13b)
 If the computed amount is positive and the program does not allow unused funds to be retained and used in the next year, report the amount on line 13b, Accounts Payable. This amount is owed back to the grantor agency.
- (Line 13c)
 If the computed amount is negative, report the amount on line 13c, Accounts
 Receivable. This is the amount of revenue earned but not received from the
 grantor agency.
- (Line 14) <u>Unused Grant Award Calculation</u>
 This amount will be automatically calculated as follows: line 4 minus line 9. This represents the amount of the current year's award, which has not been spent.
- (Line 15) If Carryover is Allowed, Enter Line 14 Amount Here
 If carryover is allowed, enter the amount from line 14; this amount will be added to the award for the next year to determine the total available award. If the award does not allow the unused funds to be carried over to the next year, enter zero.
 Districts should use this information in preparing the next year's budget.

(Line 16) Reconciliation of Revenue

• Calculate the amount as follows: Add line 5 plus line 6, subtract line 13a and line 13b, and add line 13c. This line should agree with the revenue reported on the financial statements for this program.

Supplemental Forms – continued

CATEGORICAL PROGRAMS SUBJECT TO RESTRICTED ENDING FUND BALANCES

Categorical Programs are classified as Subject to Restricted Ending Fund Balances if their revenue is earned at the time the funds are apportioned to the LEA.

These categorical programs are generally entitlements based on an allocation formula. These programs are restricted, but more in form than in substance. Only a failure on the part of the LEA to comply with regulations will cause a forfeiture of the funds. Any program funds not expended before the end of the year must be reported as Restricted Ending Fund Balance.

The following rules apply to accounting for these programs:

- 1. The revenue is recognized when cash is received.
- 2. The amount of any revenue that has not been received by June 30, but is expected to be received by September 30, should be accrued as an accounts receivable.
- 3. At the end of the year, any program funds that have not been expended are recorded as restricted ending balance. This is done because restrictions remain on the type of expenditures that can be made from the revenues; therefore, the fund balance for this program must be separated from the fund balance available for general use.

Categorical Programs Subject to Deferred Revenues are discussed in the previous section beginning on page 30.

Headings

Provide for each program the official name of the program, the 5-digit number from the Catalogue of Federal Domestic Assistance, the resource code used to record the program, and the local description of the program, if any.

AWARDS

(Line 1) Prior Year Restricted Ending Balance

Report the restricted ending balance for this award as reported last year. Include any adjustments, which were made to the award of the prior year.

(Line 2a) Current Year Award

Report the amount of the current year's award. This amount should agree with the award letter or document from the grantor agency.

Supplemental Forms – continued

(Line 2b) Flexibility Transfers (FOR STATE FUNDED PROGRAMS ONLY)

For State categorical programs, include any Flexibility Transfers pursuant to Section 12.40(a) of the Budget Act of 2002. See page 14 for further information on accounting for Flexibility Transfers.

(Line 2c) Adjusted Current Year Award

Report the sum of the Current Year Award (line 2a) and Flexibility Transfers (line 2b).

(Line 3) Required Matching Funds/Other

Report the amount of any required matching funds as indicated in the award letter or document. If there is no required match, enter zero. Exclude "in-kind" matching. Report other income generated by certain categorical programs such as interest earned from Instructional Materials funds (*EC* Section 60242.5).

(Line 4) Total Available Award

Report the sum of the restricted ending balance from last year (line 1), the adjusted current year's award (line 2c), and the required matching funds (line 3). This amount represents the total available to be spent this year.

REVENUES

(Line 5) <u>Cash Received in Current Year</u>

Report the amount of the current year's award received. Include in this amount any adjustments to the current year's revenue account as a result of the prior year's accounts receivable.

(Line 6) Amounts Included in Line 5 for Prior Year Adjustments

Report the amount of the adjustments made to the current year's revenue accounts as a result of the prior year's accounts receivable on this line. These adjustments should be reported as the opposite of the adjustments made on line 6. For example, if a negative adjustment of \$200 was reported on line 5 for an adjustment for prior year's accounts receivable, this line should show a positive adjustment of \$200.

(Line 7a) Accounts Receivable

Calculate the amount as follows: Line 2c minus line 5 minus line 6. This is the amount of the award for the current year that has not been received from the donor agency.

Supplemental Forms – continued

(Line 7b) Non-current Accounts Receivable

Report the Non-current Accounts Receivable that is not expected to be received by September 30. Do not make an entry to your books for the Non-current Accounts Receivable (e.g., the final payment for the Miller-Unruh program is usually not received for two years after the year of the award).

(Line 7c) Current Accounts Receivable

Report the Current Accounts Receivable (line 7a minus 7b). This represents the portion of the award for the current year that is expected to be received by September 30. An entry should be made to your books for the Current Accounts Receivable.

(Line 8) <u>Contributed Matching Funds</u>

Report the amount of matching funds contributed by the district[COE]. Exclude "in-kind" matching.

(Line 9) Total Available

Add the amount of the current year's revenue (line 5), the current accounts receivable (line 7c), and the contributed matching funds (line 8). This line should agree with the total revenue reported for this categorical program on the financial statements.

EXPENDITURES

(Line 10) Donor-Authorized Expenditures

Report the sum of the direct, direct support, and indirect costs as approved by the grantor agency; include expenditure of required matching funds. The donor-authorized expenditures may not exceed the total available award (line 4).

(Line 11) Non Donor-Authorized Expenditures

Report any expenditures not authorized by the grantor agency, e.g., expenditures in excess of the available award amount (encroachment). Districts[COEs] should show a contribution to restricted programs equal to their non donor-authorized expenditures.

(Line 12) <u>Total Expenditures</u>

Report the sum of the donor-authorized expenditures (line 10) and non-donor-authorized expenditures (line 11).

Supplemental Forms – continued

(Line 13) Restricted Ending Balance—Current Year

Subtract the donor-authorized expenditures (line 10) from the total available award (line 4). This amount is included in account 9740—Legally Restricted Balances on the Form 01. It should be noted that prior year adjustments may necessitate an additional contribution to the restricted programs or a reverse contribution to the unrestricted programs.

FORM CC—HEALTH AND WELFARE/WORKERS' COMPENSATION CERTIFICATION

The Health and Welfare/Workers' Compensation Certifications, Form CC, provides information about reserves budgeted for the costs of health and welfare benefits of retired employees over the age of 65 and workers' compensation claims for self-insured school districts/COEs].

The governing board[county board of education] shall certify to the county superintendent of schools[SPI] the amount of money, if any, that it has decided to reserve in its budget for the costs of those health and welfare benefits for its retired employees over the age of 65 (EC Section 42140[c][EC Section 42140(d)]), and the costs of workers' compensation claims for self-insured school districts[COEs] (EC Section 42141[c][EC Section 42141(d)]).

Separate categories are available for those school districts[COEs] that are members of health and welfare benefits and workers' compensation JPAs. Select the category that is most appropriate for your district[COE].

FORMS CEA/CEB—CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION—ACTUALS (Required) / BUDGET (Optional)

The Current Expense Formula/Minimum Classroom Compensation, Form CEA/CEB, is used for the following purposes:

• Allows county offices to determine whether the district complies with *EC* Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for the payment of salaries for classroom teachers. *EC* Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the *EC* Section 41372 requirements. (Enter an "X" in line 15 of the Form CEA/CEB if your district is exempt.)

Supplemental Forms – continued

- To determine the "maintenance of effort calculation" for certain federal programs (e.g., IASA Title I).
- To report the current cost of education (EDP 365).

The software will automatically generate all sections of this form except Part I, Column 4b and Part II, line 12b. In addition, an exception will be reported in the Technical Review Checklist if the percent of the current cost of education expended for classroom compensation doesn't meet the required percentage, unless an exemption is indicated in line 15 of Form CEA/CEB.

(Part I) Current Expense Formula

Calculate the current expense formula as follows:

(Column 1) Total Expense for the Year

The software extracts the data for the total expense for the year from the general ledger fund data, funds 01, 03, and 06.

(Column 2) Reductions 1

Certain expenditures are excluded from the "Current Expense of Education." Expenditures for Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition and Construction programs, which are included in "Total Expense for Year" (Column 1), are not included in the "Current Expense of Education" (Column 3).

The software extracts the reduction from unduplicated expenditures in goals 7000 and 8100, functions 3700 and 8500, and objects 3700–3702.

NOTE: Maintenance Assessment District expenditures are considered to be part of the Community Services goal.

(Column 4a) Reductions 2

Certain expenditures are excluded from the "Minimum Classroom Compensation." Expenditures for transportation, lottery expenditures, amounts paid to nonpublic schools for the education of special education students, and certain categorical aid expenditures which are included in "Current Expense of Education" (Column 3), are not included in the "Minimum Classroom Compensation" and should be reported as "Reductions" (Column 4a).

Expenditures for categorical aid programs which do not allow teacher salary expenditures or require disbursement of the funds without regard to the requirements of *EC* Section 41372 should be reported as "Reductions" (Column 4a), thereby reducing the "Current Expense" (Column 5). Examples of these categorical aid programs are as follows:

Supplemental Forms – continued

- AB 2882 Online Advanced Placement and Instructional Computer
- Agricultural Vocational Education
- Class Size Reduction Facilities
- Community Education—Intergenerational Education
- Education Technology
- Goals 2000: Student Academic Partnership (Grade 7-12)
- Goals 2000: Reading Professional Development
- Immediate Intervention/Underperforming Schools
- Instructional Materials Fund K-8
- Instructional Materials Fund 9-12
- Library Protection Act
- Lottery: Instructional Materials
- Peer Assistance & Review Program for Teachers
- Small School District Bus Grant
- Standardized Account Code Structure
- Year Round Program Implementation Grant
- ROC/P: Equipment
- Charter School Facilities Lease Program
- School Bus Emissions Reduction Fund
- Staff Development: Principals' Training

The software extracts the reductions from unduplicated expenditures in resources 1100, 3015, 3170, 3326, 3372, 3386, 3515, 3718, 3816, 3820, 3825, 3831, 4124, 4130, 4140, 4141, 4410, 5451, 5652, 6030, 6140, 6200, 6210, 6260, 6267, 6280, 6290, 6292, 6296, 6300, 6330, 6355, 6365, 6405, 6550, 6701, 7021, 7127, 7150, 7155, 7156, 7160, 7165, 7170, 7180, 7185, 7186, 7236, 7255, 7270, 7271, 7282, 7286, 7292, and 7325; and functions 1180 and 3600.

(Column 4b) School districts may elect to report the reduction manually if the extracted data does not include all the applicable categoricals. The software will ignore Column 4a if any amount is entered in either Column 4b or line 12a of Part II.

(Part II) Minimum Classroom Compensation

Report the classroom compensation. The software will generate all of this information except for line 12b.

• Line 12b: Report the salaries and benefits of teachers and instructional aides that were deducted in Column 4b. The software will ignore line 12a if any amount is entered in either Column 4b or line 12b.

Supplemental Forms – continued

FORM CORR—EDUCATION OF ADULTS IN COUNTY CORRECTIONAL FACILITIES COST DATA REPORT

Form CORR (formerly the J-152-A) is for those school districts and county offices of education that provide an Adults in Correctional Facilities program to report average daily attendance (ADA) and cost data in order to receive state aid. Funding for the program is based on ADA; the cost data however, are used to ensure that the amount received does not exceed actual costs. Entitlement calculations for this program can only be completed when all participating local educational agencies have submitted their ADA and cost data.

The Budget Act specifies growth funds will allocate first priority funding to programs with 20 or fewer units of ADA in the prior year up to an additional 20 units of ADA. Second priority funding will be allocated to programs with over 20 units of ADA. Any funds remaining will be used for third priority funding to fund new programs.

The software automatically extracts and calculates the majority of data reported on Form CORR. CAUTION: Incorrect coding will cause an incomplete recording of otherwise allowable expenditures, which may result in a decrease in future apportionments. Make sure that all allowable costs are coded to the correct resource (Resource 6015), to Goal 4620, Adult Correctional Education, and to only allowable functions and objects.

Pupil Data

Average Daily Attendance – Adults in Correctional Facilities ADA is calculated by dividing the total days of pupils' attendance in such classes by 175 (180 minutes are considered one day of attendance) and is extracted from Form A, Annual ADA column (line 18 for counties, line 17 for districts).

Pursuant to *Education Code* Section 46191(a), no pupil will be credited with more than one day of attendance in any calendar day or with more than 15 clock hours of attendance during any one school week. However, pursuant to *Education Code* Section 46191(b), a pupil <u>may</u> be credited with more than one day and more than 15 clock hours of attendance as long as the total ADA calculated on that basis does not exceed the total ADA for which the local educational agency was actually reimbursed for the 1992-93 fiscal year (as adjusted for any authorized statutory growth). However, no pupil in independent study will be credited with more than one day of attendance in a calendar day.

Section I - Direct Instruction Costs

These program costs include teachers' salaries, aides' salaries, employee benefits, textbooks, and travel expenses and are extracted from the general ledger data imported or keyed into the SACS software database using funds 01, 06 (for counties only) and 11, Resource 6015, Goal 4620, and functions 1000-1999.

Supplemental Forms – continued

Section II - Direct Support Costs

These program costs include salaries for certificated and classified employees in general administration, instructional administration, and instructional media and are extracted from the general ledger data imported or keyed into the SACS software database using funds 01, 06 (for counties only) and 11, Resource 6015, Goal 4620, and functions 2100-2199, 2420, 2700, and 3110.

Section III - Indirect Costs

The lesser of the LEA's second prior year state approved indirect cost rate or the second prior year statewide average adult education rate is used to calculate the indirect costs based on the extracted direct instruction and support cost data.

Section IV - Alternative Charge Cost

Pursuant to AB 56, Chapter 108, Statutes of 1994, as an alternative to charging costs in both direct support costs and indirect costs to the Adults in Correctional Facilities program, an LEA may transfer not more than 8 percent of the annual revenue deposited in the LEA's Adult Education Fund to the LEA's general fund for expenditures the district incurs in operating its Adults in Correctional Facilities program.

FORM CSR—CLASS SIZE REDUCTION PROGRAM, Grade 9

EC Section 52086(b) requires that expenditures incurred in the Class Size Reduction Program, Grade 9 be identified as a separate line item on a financial report filed by the school district. Upon selecting Form CSR, the software automatically extracts the data for the Class Size Reduction Program, Grade 9. Also report the expenditures for any Grade 10, 11 or 12 Class Size Reduction Programs that were "grand-fathered" into the program by AB 1115, Chapter 40, Statutes of 1999, pursuant to Education Code Section 52084(g).

FORM DAY—COMMUNITY DAY SCHOOLS

EC Section 48660.2(a) requires school districts and county offices of education operating community day schools, and reporting in the standardized account code structure (SACS), to report the direct costs of their community day school programs. School districts and county offices of education charging non-instructional costs to the program must maintain documentation supporting the charges. Refer to Part II of the California School Accounting Manual.

Use Form DAY to report the direct costs of the community day school program. Expenditures recorded in Resource 2430, Goal 3550 and functions 1000-1999, 2000 to 3600, 3900, 4000 to

Supplemental Forms – continued

4999, 7700, 8100 to 8400, and 8700 will be used to report the costs of the community day school program for school districts and county offices of education. Revenues recorded in Resource 2430 and Object 8091 will be used to report the revenue limit funding received on behalf of the community day schools pupils.

CAUTION: Incorrect coding will cause an incomplete recording of otherwise allowable expenditures, which may result in a decrease in future apportionments. Make sure that all allowable costs are coded to the correct resource (Resource 2430), to Goal 3550, Community Day Schools, and to only allowable functions and objects.

DIRECT COSTS

(Line 7) This expenditure amount will be compared to the revenues generated on behalf of pupils while enrolled in community day schools to ensure that at least 90 percent of the revenues were spent for community day school purposes.

COMPLIANCE CALCULATION

The compliance calculation portion of Form DAY is automatically calculated to provide data to help determine if you are in compliance with *EC* Section 48660.2(b), which requires the SPI to determine if at least 90 percent of each LEA's funding for community day schools was spent for community day school purposes. If the SPI determines that an LEA is not compliant, a reduction in funding from the next apportionment will be made.

(Line A) The software extracts the revenue limit funding received on behalf of community day school pupils from revenues recorded in Resource 2430 and Object 8091.

This amount should equal the sum of the amount in Form K-12, EDP 024, line B, <u>TIMES</u> the ADA in the Community Day Schools, <u>PLUS</u> the amount in EDP 800, line L. [The amount should equal the sum of the amount in Form O, EDP 300, PLUS EDP 800.]

- (Line B) This line equals line A times 90 percent (.90).
- (Line C) This line is the Total Program Cost from line 7 on page 1.
- (Line D) This line is the difference between the Total Program Cost in line C and the Net Revenues in line B. If line D is positive, this amount will be reduced from the next apportionment, subject to CDE verification.

FORM DEBT—SCHEDULE OF LONG-TERM LIABILITIES

Supplemental Forms – continued

Form DEBT replaces Form 97A, General Long-Term Debt, Schedule of Changes. It is used to report changes in the balances of long-term liabilities for the fiscal year. This form closely resembles the note disclosure for long-term liabilities required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Liabilities relating to general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Liabilities relating to business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section.

Amounts are key entered into the following columns:

Unaudited Balance July 1

The first year the form is used, the Unaudited Balance July 1 (beginning balance) column must be keyed into the form. The ending balances will be saved, and in subsequent years the ending balances from the prior year will be extracted from the database into the beginning balance column on the form.

Audit Adjustments/Restatements column

Adjustments or restatements that increase the unaudited July 1 balances of long-term liabilities are input as positive numbers. Adjustments or restatements that decrease the unaudited July 1 balances of long-term liabilities are input as negative numbers.

Increases column

Increases in the amounts of long-term liabilities are input as positive numbers. The amounts in the Increases column are subtracted to arrive at the Ending Balance June 30 column.

For example, the amount of general obligation bonds issued during the fiscal year is recorded on the line for General Obligation Bonds Payable, in the Increases column.

Decreases column

Decreases in the amounts of long-term liabilities are input as positive numbers. The amounts in the Decreases column are subtracted to arrive at the Ending Balance June 30 column.

For example, the amount of general obligation bond principal payments made during the fiscal year decreases the balance of bonds payable, and is recorded on the line for General Obligation Bonds Payable, in the Decreases column.

Amounts Due Within One Year

Amounts of long-term liabilities due within one year are input as positive numbers. The amounts in this column represent the portion of the long-term liabilities reported in the Ending Balance June 30 column that are payable in the next fiscal year.

Supplemental Forms – continued

FORM ICR—INDIRECT COST RATE WORKSHEET

The Indirect Cost Rate Worksheet, Form ICR, is used to calculate a fixed with carry-forward indirect cost rate for LEAs to use in recovering indirect costs on federal and state programs. The rate calculated from one year is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2002-03 software will be used in 2004-05).

The software automatically extracts fund information from the general ledger data in the software database, plus it includes the 2nd prior year data needed to complete the carry-forward adjustment. In addition to the data that is automatically extracted into the form, two supplemental pieces are needed to ensure an accurate indirect cost rate (refer to Procedure 300, CSAM, Part II):

Part I

So that Form ICR can identify, in a standardized manner, what percentage of maintenance and operations and/or rents and leases to charge as indirect costs, Classroom Unit (CU) allocation factors must be entered. (For information on how to calculate a CU, refer to Procedure 301, CSAM, Part II.)

Rather than entering CUs by individual program, as is done in Form PCRAF (Program Cost Report Allocation Factor), Form ICR Part I only requires two figures – the total CUs associated with other general administration, data processing, and plant maintenance and operations (i.e., central administration) and the total CUs for instruction, pupil transportation, food services, community services, and board and superintendent (i.e., non-central administration functions that qualify for CUs under the current indirect cost plan).

Part II

Data Processing Services costs (Function 7700) charged as Undistributed (Goal 0000) are commonly associated with central administration; any costs <u>not</u> associated with central administration should be recorded in Part II. This will identify, for purposes of the indirect cost rate calculation, the amount of Data Processing Services to be redistributed from "indirect" costs to "base" costs.

Enter in Part II, sections A and B, any amounts from Function 7700, Goal 0000 that are identifiable to a specific support function (e.g., instruction-related services, pupil services, ancillary services, etc.) NOTE: If all Function 7700, Goal 0000 costs are considered central administration, Part II should be left blank.

Supplemental Forms – continued

Part III

The majority of data needed to calculate the indirect cost rate is automatically pulled from general ledger data into Part III. This includes the 2nd prior year information (indirect cost rate and carry-forward adjustment) needed in line A6 to calculate the fixed with carry-forward indirect cost rate.

The data in Part III cannot be manually adjusted. If corrections are needed to the general ledger data, they must be made to the "source" data and then re-imported into the software. If the 2nd prior year information appears incorrect, please contact our office at (916) 322-1770 or faisinfo@cde.ca.gov.

FORM JUV—JUVENILE COURT AND COUNTY COMMUNITY SCHOOLS ACCOUNTS

The SPI is required by law to obtain an annual certification from county superintendents of schools certifying that funds expended in the juvenile court, county group home and institutions, and county community schools funds have been spent in accordance with EC Section 42238.18(b). The SPI is also required to withhold from the subsequent year's apportionment any ending balances in the juvenile court and county community schools accounts in excess of the transfers to reserves for economic contingencies and capital outlay as provided by law. Form JUV has been designed to serve as the annual certification, calculate the amount of any withholds, and categorize expenditures as provided by law.

Expenditures from the juvenile court and county community schools account shall be limited to resources 2400, 2410 and 2420, and to goals 3500 and 3600 for the following:

- (1) Those expenditures defined as <u>direct costs</u> of instructional programs by the California School Accounting Manual, except that facility costs, including the costs of renting, leasing, purchasing, remodeling, constructing, or improving buildings and the costs of purchasing or improving land, shall be allowed as costs in the juvenile court and community school account.
- (2) Expenditures that are defined as <u>documented direct support costs</u> by the California School Accounting Manual.
- (3) Expenditures that are defined as <u>allocated direct support costs</u> by the California School Accounting Manual.
- (4) Other expenditures for support and <u>indirect costs</u>. However, these costs may not exceed 10 percent of the sum of direct instructional and support costs. Expenditures that represent contract payments to other agencies for the operation of juvenile court and community school programs shall be included in the juvenile court and community school account and the contract costs distributed to the cost categories: direct instructional, direct support (documented and/or allocated), and indirect costs.

Supplemental Forms – continued

At the end of any given school year, the net ending balance in the juvenile court and community school account may be distributed to a reserve account for economic contingencies or to a reserve account for capital outlay, provided that the combined total transferred does not exceed 15 percent of the previous year's authorized expenditures as specified above and also provided that funds placed in the reserve accounts shall only be expended for juvenile court, county group home and institutions, or county community school programs. The net ending balance, except for those funds placed in a capital outlay reserve account, shall not exceed the greater of 15 percent of the previous year's expenditures or \$25,000. A county may accumulate over a period of two or more given school years a net ending balance in the capital outlay reserve account of more than 15 percent of the previous fiscal year's expenditures under provisions of a resolution of the governing board. Funds in the capital outlay reserve are to be used for capital outlay only.

NOTE: County offices that would like to include Juvenile Court/County Community Schools funds in the Criteria and Standards reserves calculation must complete the JUV form for the applicable Budget and Interim periods and must ensure that the reserves to be included are reported in Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to the applicable percentage of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program.

Upon selecting Form JUV, the software automatically extracts the majority of data for the form from resources 2400, 2410 and 2420. (For expenditures, only goals 3500 and 3600 are extracted.) Users only need to enter information on the beginning balances, current uses, and current distributions for designating economic contingencies and capital outlay reserves (lines D2g1, D2g2, D2g3, D2i1, D2i2, and D2i3). NOTE: During the Interim periods, if no GL data exists, all data may be entered directly into Form JUV. If GL data is subsequently imported, it will override any data that has been entered directly into the form. Because reimporting GL data overrides entered data, any data entered for beginning balances, current uses, and current distributions for designating economic uncertainties and capital outlay reserves will need to be reentered after reimporting GL data.

(Line B3) <u>Indirect Costs</u>

Indirect costs cannot exceed 10 percent of the total direct instructional and direct support costs. Indirect costs extracted to this line are from resources 2400, 2410 and 2420, goals 3500 and 3600, functions 7200-7600, Object 7310.

(Line D2) <u>Ending Fund Balance</u>

The ending fund balance cannot be negative. A contribution to restricted programs should be made to balance the account. Report the contribution on line A2.

(Line F5) 15 Percent Allowable Transfer

Supplemental Forms – continued

At the end of any given school year, the net ending balance in the juvenile court and county community schools account may be distributed to a reserve account for economic contingencies or to a reserve account for capital outlay, provided that the combined total transferred does not exceed 15 percent of the previous year's authorized expenditures. The combined total transfers (sum of the current contributions on lines D2g3 and D2i3) must be less than 15 percent of the total expenditures calculated on line E1.

(Line G5) Adjusted Net Ending Fund Balance

The net ending fund balance, except for those funds placed in a capital outlay reserve account, shall not exceed the greater of 15 percent of the previous year's expenditures or \$25,000. A county may accumulate over a period of two or more given school years a net ending balance in the capital outlay reserve account of more than 15 percent of the previous fiscal year's expenditures under provisions of a resolution of the governing board. The ending fund balance on line G5 should be less than the amount on line G6.

(Lines F5/G7) Excess Transfers or Fund Balance

The SPI is required by law to withhold from the subsequent year's apportionment any ending balances in the juvenile court and county community schools account in excess of the transfers to reserves for economic contingencies and capital outlay as provided by EC 42238.18.

FORM L—LOTTERY REPORT

All lottery revenues must be separately accounted for (*Government Code* Section 8880.5[e]). Upon selecting Form L, the software automatically extracts the data for the Lottery Report. Lottery proceeds are usually expended in either Resource 1100, State Lottery (unrestricted) or Resource 6300, Lottery: Instructional Materials. However, some LEAs may wish to contribute Resource 1100, State Lottery (unrestricted) into other restricted resources. If this is done, then how these contributed amounts are expended must be added manually to the Lottery Report. Note that Object 8980, Contributions from Unrestricted Resources, is limited to a debit in Resource 1100, only allowing a contribution out of that resource.

FORM MYP—MULTIYEAR PROJECTIONS-BUDGET

All LEAs are required to submit, along with their budgets, multiyear (current and two subsequent fiscal years) projections for their General Fund[County School Service Fund]. These multiyear projections must be submitted in three formats to show the unrestricted and the restricted General Fund separately and the unrestricted and restricted General Fund combined.

Supplemental Forms – continued

Although multiyear projections are required, use of Form MYP is not. LEAs can use their own multiyear projection form with the approval of their reviewing agency. For additional information on Form MYP, please refer to the *SACS Software User Guide*.

FORM PCR—PROGRAM COST REPORT

The Program Cost Report, Form PCR, is used to calculate Fund 01 costs, by program, in a standard manner (refer to Procedure 301, CSAM, Part II). The software automatically extracts program cost accounting information from the general ledger database.

Form PCR has four separate worksheets: Program Cost Report, Schedule of Direct Charged Costs (DCC), Schedule of Allocated Costs (AC), and Schedule of Central Administration Costs (CAC).

- The Program Cost Report summarizes both direct costs and central administration costs by program (i.e., by goal). It also displays as "Other Costs" those expenditures with functions not already picked up in the specific goal lines. Other Costs include:
 - -- Food Services (Function 3700, objects 1000-5900, 6400-6500 and 7350)
 - -- Enterprise (Function 6000, objects 1000-5900 and 6400-6500)
 - -- Facilities Acquisition & Construction (Function 8500, objects 1000-6500)
 - -- Other Outgo (function 9000s, objects 1000-7699)
- Schedule of Direct Charged Costs (DCC) displays the costs of instruction and support functions that have been direct charged to a goal.
- Schedule of Allocated Costs (AC) summarizes costs allocated to specific goals that originally
 were in undistributed goals 0000 and 9000. (Note: In many cases Form PCRAF must be
 completed before Form PCR is considered complete. See Form PCRAF for further
 information on allocated costs and when the form is needed.)
- Schedule of Central Administration Costs (CAC) calculates the ratio needed to distribute central administration costs in Column 4 of Form PCR. NOTE: This ratio is similar to, but not exactly the same as, an indirect cost rate (see Form ICR for the indirect cost rate).

There are three technical review checks associated with Form PCR. One of the checks, goal by function, is to verify that expenditures in functions 1000, 4000, and 5000 are associated with specific goals (refer to Summary of Cost Distribution by Function in Procedure 301, CSAM, Part II). Another check verifies that allocation factors have been entered in Form PCRAF for functions with costs in undistributed goals (0000 and 9000). The last check is to determine whether the total General Fund expenditures in Form PCR agree with total expenditures from the general ledger data in the software database.

If the expenditures in Form PCR do not balance to the general ledger data, completing the following checklist should bring them into balance:

Supplemental Forms – continued

- Has Form PCRAF been completed? You must provide allocation factors for all Form PCRAF columns that have costs in line A or A2.
- If an amount has been entered in Form PCRAF line A2 for Data Processing Services, is it less than the amount on line A? Any Data Processing Services amount entered in Form PCRAF line A2 must be less than or equal to the amount in line A.
- Have all technical review "Fatal" exceptions been corrected? Fatal exceptions that are for
 invalid codes or goal by function combinations must be corrected. In order for Form PCR to
 balance, function by object combination exceptions must be corrected, especially those with
 Function 0000 or objects 6100-6300 and 7100-7699.

FORM PCRAF—SCHEDULE OF ALLOCATION FACTORS

The Program Cost Report Schedule of Allocation Factors (PCRAF) is used to distribute – or allocate – those expenditures that, in addition to having a support function, have an "Undistributed" goal (0000 and 9000). NOTE: If costs exist in the undistributed goals, Form PCRAF must be completed before Form PCR will be considered complete.

When opened, Form PCRAF automatically extracts into line A any expenditures that must be allocated. Allocation factors need only be entered for columns with amounts in lines A or A2 that are greater than zero.

To complete Form PCRAF:

- Decide how much, if any, of the Data Processing Services costs in line A of the
 Workstations column were associated with central administration. The default for Form
 PCRAF is to attribute all of the goals 0000 and 9000 Data Processing Services costs to
 central administration; if this is not correct, enter the amount not attributable to central
 administration in line A2.
- Once the Data Processing Services costs have been decided, then enter allocation factors

 FTE Teachers, CUs, PTs, or Workstations for all columns that have amounts in lines
 A or A2 that are greater than zero. (For information on how to calculate allocation factors, refer to Allocated Costs in Procedure 301, CSAM, Part II).

Once allocation factors have been entered and Form PCRAF has been saved, opening and saving Form PCR allows the software to create general ledger entries that "allocate" the goals 0000 and 9000 expenditures to specific goals. The software does this by generating object PCRA entries that reduce (credit) goals 0000 and 9000, then entries are created that proportionately increase (debit) the goals where allocation factors were entered. (For a summarized listing of the allocated costs, see Form PCR, Schedule AC.)

Supplemental Forms – continued

FORM RL—REVENUE LIMIT SUMMARY

This form recaps data from the apportionment form, Form K-12[Form O]. It provides detail to support amounts reported for revenue limit accounts in the General Fund[CSSF]. The software compares the revenue limit data reported on Form RL to data reported in the General Fund[CSSF].

The form has two columns, one for the year prior to the budget year and one for the budget year. Both columns should be completed. For the year prior to the budget year, use the most current Form K-12[Form O]. For the budget year, we recommend preparing a Form K-12[Form O] with the latest available assumptions.

School Districts

(Lines 1–4) Base Revenue Limit per ADA

On line 1, enter the amount from Form K-12, EDP 025. On line 2, enter the inflation amount from Form K-12, EDP 019. Enter any other non-Form K-12 Base Revenue Limit per ADA adjustments on line 3. Line 4 is the sum of lines 1, 2, and 3 and represents the Base Revenue Limit per ADA for your district.

(Lines 5a, Base Revenue Limit

5b, and 5c) On line 5b, enter the Revenue Limit ADA from Form K-12, EDP 033. The software will automatically multiply the ADA from line 5b, by the Base Revenue Limit per ADA on line 5a for your district's total Base Revenue Limit, line 5c.

(Lines 6–29) Other Revenue Limit Adjustments

On lines 6 through 27, enter the amounts from Form K-12, EDP numbers 209, 211, 058, 045, 960, 370, 084, 085, 121, 310, 315, 181, 129, 087, 800, 060, 160, 070, 165, 670, 240, 062, and 223, respectively. Enter other non-Form K-12 adjustments on line 28. Line 29 is the sum of lines 5c through 28 and represents the total revenue limit for your district.

(Lines 30-34) Local Revenue Sources

On lines 30, 31, 32, and 33, enter the local revenue amounts from Form K-12, EDP numbers 124, 117, 118, and 125, respectively. Line 34 is automatically calculated and represents the portion of the Revenue Limit to be funded from local sources.

NOTE: During the supplemental technical review checks, the software will check to see if the sum of lines 31, 32, and 33 agrees with the sum of objects 8020 through 8089 reported in the General Fund.

Supplemental Forms – continued

(Line 35) Charter Schools General Purpose Block Grant

On line 35, enter the charter school general purpose block grant amount for unified districts from Form K-12, EDP 123.

(Line 36) State Aid Entitlement

Line 36 is automatically calculated. This represents the portion of the Revenue Limit to be funded by State Aid.

(Line 37) Basic Aid Entitlement

Complete line 37 only if you are a Basic Aid District. On line 37, from Form K-12, enter the sum of EDP numbers 122, 223, 121, 310, 315, 181, 129, 070, 165, 240, 087, 700, and 800.

(Line 38) Net State Aid—Revenue Limit

The greater of line 36 or line 37 will display on line 38.

NOTE: During the supplemental technical review checks, the software will check to see if the amount on line 38 agrees with the amount reported in the General Fund, Object 8011.

(Lines 39 Net Accrual to State Aid—Revenue Limit

On line 39, from Form K-12, Exhibit H, EDP 999, enter revenue limit apportionments received from the state through June 30th. The difference between line 38 and line 39 is automatically calculated on line 40; this represents the accrual amount for revenue limit sources. At closing, districts will record an accounts receivable if line 38 is greater than line 39, or an accounts payable if line 38 is less than line 39.

Supplemental Forms – continued

County Offices of Education

(Lines 1-30) County School Service Fund—Revenue Limit

On lines 1 through 3, 5 through 7, and 9 through 28 enter the amounts from Form O, EDP numbers 781, 785, 795, 829, 838, 839, 846, 863, 678, 878, 945, 868, 935, 300, 871, 877, 879, 800, 199, 803, 181, 129, 139, 948, 951, 961, and 952, respectively. Enter any other non-Form O adjustments on line 29. Line 30 is the sum of lines 4, 5, 8, 9 through 14, 16 through 25, and 27 through 29, minus lines 15 and 26, and represents the total revenue limit for your county office.

(Lines 31 Property Tax Revenues

and 32) On line 31, enter the property tax revenues from Form O, EDP 910. The 6-digit ratio of special education property taxes to total property taxes from Form O, EDP 912, is automatically shown on line 32.

(Lines 33, Local Revenue

34, and 35) On lines 33 through 35, enter the local revenue amounts from Form O, EDP numbers 916, 926, and 932, respectively.

(Line 37) State Aid

Line 37 (sum of lines 17 through 25, 27a, 27b, and 28, minus line 26) applies only to county offices receiving excess property taxes.

(Line 38) Net State Aid—Revenue Limit

The greater of line 36 or line 37 will display on line 38.

NOTE: During the supplemental technical review checks, the software will check to see if the amount on line 38 agrees with the amount reported in the County School Service Fund, Object 8011.

(Lines 39 Net Accrual to State Aid—Revenue Limit

and 40) On line 39, enter revenue limit apportionments received from the state through June 30th. The difference between line 38 and line 39 is the accrual amount for revenue limit sources. At closing, county offices will record an accounts receivable if line 38 is greater than line 39, or an accounts payable if line 38 is less than line 39.

Supplemental Forms – continued

(Lines 41 Base Revenue Limit per ADA

and 44) On line 41, enter the average Base Revenue Limit per ADA for the Juvenile Court Schools (EDP 763) and the County Community Schools (EDP 776). On line 44, enter the Base Revenue Limit per ADA for the ROC/P program from Form R/Y, EDP 680. These numbers are extracted to Form BRL for computing standards for the Criteria and Standards.

(Lines 42 Cost of Living Adjustment (COLA)

and 43) Enter the COLA percentage used for the Cal-SAFE County Classroom, Other ADA, and Other Non-ADA programs. This COLA is extracted to Form BRL for computing standards for the Criteria and Standards.

FORM ROP—REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/P)

Form ROP is designed to: 1) report ROC/P revenues, expenditures, and changes in fund balance, and 2) determine statutory compliance to ending fund balance limitations.

Pursuant to EC Section 52321:

(c)(1) At the end of the school year, the combined net ending balances of the general reserve, designated fund balance, and unappropriated fund balance in excess of 15 percent of the previous fiscal year's expenditures shall be returned to the districts participating in the regional occupational center/program in proportion to the district's contribution to the program. The county superintendent of schools shall reduce the revenue limit of the districts by an amount equal to the excess reserves required to be returned to the districts. Net ending balances in excess of 15 percent, except those funds specifically set aside by the board and restricted to capital outlay expenditures or equipment replacement, in county-operated regional occupational centers or programs shall reduce the revenue limit of the county superintendent program by an amount equal to the excess reserves.

(c)(2) A regional occupational center/program established and maintained by school districts or joint powers agencies may accumulate, over a period of two or more school years, a net ending balance in the capital outlay expenditures or equipment replacement reserve account of more than 15 percent of the previous fiscal year's expenditures, under provisions of a resolution of the governing board.

Upon selecting Form ROP, the software automatically extracts the majority of data accumulated in resources 6350 and 6360. Users only need to enter information for the Capital Outlay & Equipment Replacement Reserves, and All Other Designations. Entries are needed for the beginning balance, current purchases and contributions, and all other designations (Sections F2b3a and F2b3b).

Supplemental Forms – continued

Exceptions for Filing Form ROP

Districts participating in a county or JPA operated ROC/P do not need to complete this form. Districts contracting with a county or JPA operated ROC/P, to operate a part of the program, would account for their income and the expenditure under Non-Agency Goal 7110, <u>not</u> under ROC/P Goal 6000.

County offices participating in another county or JPA operated ROC/P do not need to complete this form. County offices contracting with another county or JPA operated ROC/P, to operate a part of the program, would account for their income and the expenditure under Non-Agency Goal 7110, not under ROC/P Goal 6000.

County offices that would like to include Regional Occupational Centers/Program funds in the Criteria and Standards reserves calculations must complete the ROP form during the applicable Budget and Interim periods, and must ensure that the reserves to be included are reported in Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to 15 percent of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program. NOTE: During the Interim periods, if no GL data exists, all data may be entered directly into Form ROP. If GL data is subsequently imported, it will override any data that has been entered directly into the form. Because reimporting GL data overrides entered data, any data entered for beginning balance, current purchase or current contributions for Capital Outlay and Equipment Replacement Reserves or Other Designations will need to be reentered after reimporting GL data.

Page 2 Ending Fund Balance

(Line F2) At the end of any school year, the combined net ending balances of the general reserve, designated fund balance, and unappropriated fund balance cannot exceed 15 percent of the previous fiscal year's expenditures.

<u>Exception</u>: Ending balances over 15 percent of the previous fiscal year's expenditures are allowed if those funds were specifically set aside by the governing board and restricted to capital outlay expenditures or equipment replacement.

- Page 3
 (Line A2)
 Allowable Contribution to Capital Outlay and Equipment Replacement Reserve
 Automatically determined by multiplying the sum of Expenditures, Transfers Out
 and Uses (lines B9, D1b, and D2b) by 15 percent.
- Page 3 <u>Allowable Net Ending Balance</u>
- (Line B2) Automatically determined by multiplying the sum of Expenditures, Transfers Out and Uses (lines B9, D1b, and D2b) by 15 percent.

Supplemental Forms – continued

Page 3	Amount in Excess of Allowable Contribution and Amount in Excess of Allowable
(Line A4	Ending Balance
and B7)	The excess amount is automatically calculated and will be adjusted in the
	subsequent year's apportionment.

FORM SEA—SPECIAL EDUCATION REVENUE ALLOCATIONS (Optional)

The Special Education Revenue Allocations, Form SEA, is an optional form for reporting and budgeting special education revenues of a special education local plan area (SELPA) and the allocations to its SELPA members. The LEA that is the Administrative Unit (AU) of the SELPA can use this optional form, or another format of its choice, to provide the special education revenues and SELPA member allocations to its reviewing agency, as well as to its SELPA members.

Before opening Form SEA for completion, the desired SELPA must be selected from the SEA Form Setup (SELPA selection) screen, Form SEAS. For most LEAs, there will only be one SELPA listed; for those LEAs who are the AU of more than one SELPA, all applicable SELPAs will be listed.

Upon opening Form SEA, the SELPA selected in Form SEAS will automatically display in Section A; the SELPA members will display in Section B.

Section A

Report the total special education revenues for the SELPA, by source.

Section B

Report the total special education revenues allocated to each SELPA member listed in Section B.

The total revenues reported in Section A must equal the total revenues reported in Section B, or the message "Unbalanced" will appear in red on the screen, on the printed form, and in a message box upon closing the form.

FORMS SIAA/SIAB—SUMMARY OF INTERFUND ACTIVITIES—ACTUALS/BUDGET

The summary of Interfund Activities is for reconciling the interfund activities of the district[COE]. Upon selecting the form, the software will automatically generate this report. The Technical Review will check for any imbalance of interfund activities.

Supplemental Forms – continued

FORM TRAN—ANNUAL REPORT OF PUPIL TRANSPORTATION, HOME-TO-SCHOOL AND SEVERELY HANDICAPPED/ORTHOPEDICALLY HANDICAPPED

Form TRAN (formerly the J-141) is used to report data for pupil transportation between home and school. All transportation required by an individualized education program (IEP) is to be treated as between home and school. Form TRAN consists of the Annual Report of Pupil Transportation and five supporting schedules (SP1, SP2, SP3, SP4 and SR).

Although the annual report is required from all LEAs that report pupil transportation, not all supporting schedules are required. Whether completion of Schedules SP1, SP2, SP3, SP4 and SR is required depends on how transportation services between home and school were provided.

- LEAs that were strictly "in-lieu" must complete line 1 of Schedule SP3 and/or SP4.
- LEAs that transported pupils (their own and/or for another LEA with their own buses, the other LEA's buses or by use of a private contractor) must complete Schedules SP1, SP2, and SP3 and/or SP4.
- LEAs that transported pupils and had pupils transported for them by another LEA must complete Schedules SP1, SP2, SP3 and/or SP4, and SR.
- LEAs that only had pupils transported for them by another LEA must complete line 1 of Schedules SP3 and/or SP4, and SR.

NOTE: Data pertaining to pupils transported, for which excess costs were paid, should not be included on any of the forms; data for these pupils will be claimed by the transporting LEA.

Annual Report of Pupil Transportation

Upon opening Form TRAN, all applicable transportation expenditures will be extracted into the form. (The specific resource, function and object codes used to identify transportation expenses for the extractions are noted on the form.) Once the financial data has been extracted and all of the supporting schedules have been completed, only a few items remain to complete the reporting process.

SCHEDULE II

(Lines A1a-c Equalization Funding (EC 41863-if funds appropriated for 2003-04)
and A2) Enter a 1 on line A1a, A1b, and/or A1c if the listed weather-related or terrain-related condition applied during 2002-03. Enter on line A2 the amount of Targeted Instructional Improvement Grant (TIIG) Program funding expended on transportation associated with court-ordered or voluntary desegregation programs (Resource 7045). (Hint: Divide the cost of court-ordered and/or voluntary desegregation transportation by the total cost of the TIIG Program. Multiply the resulting percent times the amount of TIIG funding received.)

SCHEDULE III

Supplemental Forms – continued

(Lines C3a-c) Rentals, Leases and Repairs

Enter the breakdown requested. The input amounts must equal the extracted amount on line C3, by column, to balance. Complete Schedule SR for expenses input on line C3a.

(Lines C4a-c) <u>Interprogram/Interfund Transfers</u>

The extracted amount on line C4 represents interprogram/interfund transfers in and out of transportation. Be sure that any costs of other miles charged to transportation (as salaries, benefits, supplies, rents, repairs, etc.) are transferred to the appropriate other programs using Object 5710. "Other miles" include field trips, athletic trips, summer school, ROC/P, Cal-SAFE County Classroom, migrant education, pre-school, head start, Indian education, community schools, Title I, or other similar programs. If your LEA provided other miles, enter YES on line C4a by column; if not, enter NO. If you entered YES, complete lines C4b and/or C4c.

(Lines C5a-d) Other Services and Operating Expenditures

Enter the breakdown requested. The input amounts must equal the extracted amount on line C5, by column, to balance. Complete Schedule SR for expenses input on line C5a.

(Lines D1-3) Capital Outlay, Lease Purchase and Debt Service

Enter the breakdown requested. The input amounts must equal the extracted amounts on line D, by column, to balance. Use line D3 to move bus costs between home-to-school and SH/OH programs. Line D3 must net to zero.

(Lines H1-4) Reconciliation

Enter any amounts that apply to 2003-04 on lines H1-4. You may be asked to explain the amounts listed.

(Line I) Unallowed Costs (Providers Only)

Enter the amount your LEA charged to other districts or county offices for future capital expenditures (bus acquisition/replacement and equipment replacement).

(Line K1) Reimbursement from Districts/County Offices/Private Schools/Agencies The extracted amount on line K represents reimbursements received from districts, county offices, private schools and agencies for transportation services plus some reimbursements for other than transportation services. Enter on line K1 the amount included on line K that represents reimbursements for other than transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in/sale, prior year refunds, etc.). Complete Schedule SP3 and/or SP4 for reimbursements for services only (do not include the amount listed on line K1).

Supplemental Forms – continued

SCHEDULE IV

(Line B) Deduction for Increased Cost of Court Ordered Transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)

Enter the amount expended for increased cost of court ordered transportation for home-to-school transportation funded through the Targeted Instructional Improvement Grant (TIIG) Program.

(Lines C3, <u>Less Deduction Taken on Line B</u>

D3, and E2) Enter the amount included on lines C, D, and E that has also been included on line B.

(Lines L1-2) <u>Approved Non-SH/OH Special Education Transportation Expense</u>
The software automatically computes an amount equal to the cost of transporting each home-to-school pupil and multiplies that amount times the number of pupils identified as non-SH/OH special education pupils for line L1. If your records reflect more accurate information, input that amount on line L2.

Schedule SP1 (Schedule of Services Provided—Pupil Data)

Complete Schedule SP1 if your LEA transported pupils to and from school using your drivers or a private contractor. Do not include pupil data for field trips, athletic trips, summer school, ROC/P, Cal-SAFE County Classroom, migrant education, pre-school, head start, Indian education, community schools, Title I, or other similar programs. Transportation for these pupils is considered "other miles" and the pupils are not counted.

Guidelines for computing pupils transported daily one-way:

- If pupils were counted every day (morning and afternoon)—divide the total by 2 to get the total pupil days. Divide the total pupil days by the number of days pupils were transported to and from school during the regular year to get the average number of pupils transported daily one-way.
- If pupils were counted once every day—divide the total pupil days by the number of days pupils were transported to and from school during the regular day to get the average number of pupils transported daily one-way.
- If pupils were counted once a month or once every few months—divide the total by the number of counts to get the average number of pupils transported daily one-way (divide by 2 if pupils were counted morning and afternoon).

NOTE: Extended year pupil days for SH/OH and non-SH/OH special education pupils should be accounted for separately so that the additional days can be added to the regular pupil days.

(Line 1) Enter data for your LEA on line 1 (upper section) for home-to-school transportation and on line 1 (lower section) for SH/OH transportation (severely handicapped in special day classes/orthopedically handicapped requiring a lift).

Supplemental Forms – continued

HOME-TO-SCHOOL TRANSPORTATION (do not include SH/OH)

- Enter in Column 1 the number of home-to-school pupils that were transported daily one-way (see Guidelines on previous page).
- Enter in Column 2 the number of pupils in Column 1 with transportation in their IEP (non-SH/OH special education pupils).
- Enter in Column 3 the number of days during the regular year that pupils were transported (example: 181 or 234).
- Enter in Column 4 the number of non-SH/OH special education pupils that were transported extended year (treat as summer school if not required in IEP).
- Enter in Column 5 the number of days that pupils were transported during extended year (example: 22).
- Column 6, Total Days, is computed [(Column 1 times Column 3) plus (Column 4 times Column 5)].

SH/OH TRANSPORTATION

- Enter in Column 1 the number of SH/OH pupils that were transported daily one-way (see Guidelines on previous page).
- Enter in Column 3 the number of days during the regular year that pupils were transported (example: 181 or 234).
- Enter in Column 4 the number of SH/OH pupils that were transported extended year (treat as summer school if not required in IEP).
- Enter in Column 5 the number of days that pupils were transported during extended year (example: 22).
- Column 6, Total Pupil Days, is computed [(Column 1 times Column 3) plus (Column 4 times Column 5)].
- (Lines 2 Provide the same information beginning on line 2 for each district, county office of education or agency other than your own that received transportation services from your LEA. Private schools should be combined on one line.

Schedule SP2 (Schedule of Services Provided—Bus and Mileage Data)

Complete Schedule SP2 if your LEA transported pupils to and from school using your drivers or a private contractor. Data for services provided by another district, county office of education or Joint Powers Agency is to be included on Schedule SR.

Supplemental Forms – continued

(Lines A and B)

Enter on lines A (district run) and/or B (private contractor run) the total number of buses used and the total miles to and from school for the entire system. Do not include field trips, athletic trips, summer school, ROC/P, Cal-SAFE County Classroom, migrant education, pre-school, head start, Indian education, community schools, Title I, or other similar programs. Enter home-to-school data in Columns 1 and 3, and SH/OH data in Columns 2 and 4. Do not include stand-by buses in the bus count, but for miles traveled, include the miles put on stand-by buses. Prorate buses and miles between home-to-school and SH/OH transportation if used for both to the nearest one-tenth bus and/or mile.

(Lines D Complete Section D with the detail, by agency, for the total buses and miles reported in lines A, B and C. Enter information for your LEA on line D1. Beginning on line D2, provide information for each district, county office of education or agency other than your own that received transportation services from your LEA. Private school information should be combined on one line.

NOTE: The totals on line E must equal the totals on line C, in all columns, for the schedule to balance.

<u>Schedule SP3 (Schedule of Services Provided—Home-to-School Expenditure Data)</u>
Complete Schedule SP3 if your LEA had home-to-school transportation expenditures.

- (Line 1) Line 1 contains data applicable to your LEA. Column 1 is extracted from the annual report, Schedule III, line L, and cannot be adjusted. Columns 2a and 3 are calculated based on the totals from Form TRAN minus lines 2 through end. To adjust the amounts in Columns 2a and 3, enter applicable data for lines 2 through end.
- (Line 2 If services were provided to other LEAs, list those LEAs beginning on line 2 and thru end) enter the applicable data. Do not include the amount listed on line K1, SCHEDULE III, Form TRAN. The calculated totals must match the totals extracted from Form TRAN, SCHEDULE III, Home-to-School Column to balance the schedule (see graph below for further detail).

Schedule SP3 calculated totals		Form TRAN, SCHEDULE III		
Column 1	must equal	Line J		
Column 2A plus 2B	must equal	Line D1 plus D3		
Column 3	must equal	Line C5c		
Column 4	must equal	Line I		

NOTE: For Bus Acquisition and Replacement (Columns 2A and 2B) include only those costs paid in the reporting year in the Current Year column and the

Supplemental Forms – continued

remainder (which would have been billed and listed in prior years as unallowable costs) in the Prior Year column.

<u>Schedule SP4 (Schedule of Services Provided—SH/OH Expenditure Data)</u>
Complete Schedule SP4 if your LEA had SH/OH transportation expenditures.

- (Line 1) Line 1 contains data applicable to your LEA. Column 1 is extracted from the annual report, Schedule III, line L, and cannot be adjusted. Columns 2a and 3 are calculated based on the Totals from Form TRAN minus lines 2 through end. To adjust the amounts in Columns 2a and 3, enter applicable data for lines 2 through end.
- (Lines 2 If services were provided to other LEAs, list those LEAs beginning on line 2 and thru end) enter the applicable data. Do not include the amount listed on line K1, SCHEDULE III, Form TRAN. The calculated totals must match the totals extracted from Form TRAN, SCHEDULE III, SH/OH Column to balance the schedule (see graph below for further detail).

Schedule SP4 calculated totals	Form TRAN, SCHEDULE III	
Column 1	must equal	Line J
Column 2A plus 2B	must equal	Line D1 plus D3
Column 3	must equal	Line C5c
Column 4	must equal	Line I

NOTE: For Bus Acquisition and Replacement (Columns 2A and 2B) include only those costs paid in the reporting year in the Current Year column and the remainder (which would have been billed and listed in prior years as unallowable costs) in the Prior Year column.

Schedule SR (Schedule of Services Received—Summary of Pupil, Bus, Mileage and Expenditure Data)

If transportation services and/or maintenance/repairs were provided to your LEA by another LEA (district, county office of education or joint powers agency) you must complete Schedule SR with information from the providers' Schedules SP1, SP2, SP3 and/or SP4; do not include your LEA or private contractors. Do not include bus or mileage data for other miles. The specific line numbers to enter from Schedules SP1, SP2, SP3 or SP4 received from the provider(s) are noted at the end of each line on Schedule SR.

Enter the name of each provider LEA in the space at the top of a column. On the next line, enter Yes or No to indicate whether or not a copy of Schedules SP1, SP2, SP3 and/or SP4 was received by your LEA from each provider and, therefore, used as the source of the data being entered.

• Complete Section A with the data from Schedule SP1 forms received.

Supplemental Forms – continued

- Complete Section B with the data from Schedule SP2 forms received.
- Complete Section C with the data from Schedule SP3 forms received.
- Complete Section D with the data from Schedule SP4 forms received.

The lines on Schedule SR to be completed are determined by the type of service(s) received (see graph below for detail).

TRAN SCH III	SR Lines to be Completed				
Type of Service	Home-to-School		SH/OH		
(Object Code/Line)	Required	As Applicable	Required	As Applicable	
repairs/maintenance (5600/C3c)	C1		D1		
to and from school (5800/C5a)	A1, A4, B3, C1	A2, A3, B1, C2-C4	A5, A7, B4, D1	A6, B2, D2-D4	
extended year (5800/C5a)	A4, B3, C1	B1	A7, B4, D1	B2	
related services (5800/C5a)	B3, C1	B1	B4, D1	B2	
science camp (5800/C5a)	B3, C1	B1			

Line C1 (TOTAL Column) should match Form TRAN, SCHEDULE III, lines C3c plus C5a, Home-to-School Column. Line D1 (TOTAL Column) should match Form TRAN, SCHEDULE III, lines C3c plus C5a, SH/OH Column.

NOTE: Hard copies of the following forms (not included in the SACS software) should be submitted separately when applicable:

J-141-JPA—Joint Powers Agency Data Report

J-141-ROCP—Annual Report of ROCP Transportation

J-141-T—Transfer of Transportation Services

J-143—Report of School Buses

FORM 51A—ANALYSIS OF BONDED INDEBTEDNESS (REQUIRED IF FUND 51 DATA EXISTS)

The Analysis of Bonded Indebtedness, Form 51A, is for reporting the outstanding bonded indebtedness at the end of the fiscal year. It is also used in determining the maximum amount of taxes required for the budget year, and for reporting the tax rate to be levied by the county

Supplemental Forms – continued

auditor. Form 51A provides multiple columns that allow for the entry of individual bonds. If you have data in Fund 51, then Form 51A is required.

FORM 53A—ANALYSIS OF RESTRICTED LEVIES (REQUIRED IF FUND 53 DATA EXISTS)

The Analysis of Restricted Levies, Form 53A, is for determining the maximum amount of taxes required for the budget year and for reporting the tax rate to be levied by the county auditor. If you have data in Fund 53, then Form 53A is required.

FORM 76A—STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (WARRANT/PASS-THROUGH FUND) (REQUIRED IF FUND 76 DATA EXISTS)

The Statement of Changes in Assets and Liabilities, Form 76A, is used to report changes in the Warrant/Pass-through Fund assets and liabilities for the fiscal year. The software automatically extracts the June 30 balance from the general ledger data in the database. (If this data does not exist in your financial system and, therefore, was not imported into the software, it can be keyed into the User Data Input/Review screen to complete this form.) Report any audit adjustments, additions, and deletions in the corresponding columns. The audited and unaudited July 1 balances are automatically calculated. If you choose to report your Fund 76, then you must include Form 76A. See CSAM, Section 101, Fund/Account Group.

FORM 95A—STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (STUDENT BODY FUND) (REQUIRED IF FUND 95 DATA EXISTS)

The Statement of Changes in Assets and Liabilities, Form 95A, is used to report changes in the Student Body Fund assets and liabilities for the fiscal year. The software automatically extracts the June 30 balance from the general ledger fund data in the database. (If this data does not exist in your financial system and, therefore, was not imported into the software, it can be keyed into the User Data Input/Review screen to complete this form.) Report any audit adjustments, additions, and deletions in the corresponding columns. The audited and unaudited July 1 balances are automatically calculated. If you choose to report your Fund 95, then you must include Form 95A. See CSAM, Section 101, Fund/Account Group.

Criteria and Standards

LEAs are required by law (*EC* Section 33129) to use the Criteria and Standards adopted by the State Board of Education pursuant to *EC* Section 33127 in developing their budgets and managing their expenditures. Criteria and Standards are used to monitor the fiscal stability of LEAs.

BUDGET

At budget time, the superintendent of the school district[COE] indicates on the budget certification that a Criteria and Standards review has been conducted (EC Section 42127[1622]). The certification and a copy of the Criteria and Standards, Form 01CS must accompany the budget when it is submitted to the school district's[COE's] governing board for adoption. After the budget has been adopted, the county superintendent of schools[SPI] will conduct a review of each budget as follows:

- Examine the adopted budget to determine whether it complies with the Criteria and Standards. The county superintendent of schools[SPI] shall identify, if necessary, any technical corrections that must be made to bring the budget into compliance with the Criteria and Standards.
- Determine whether the adopted budget will allow the school district[COE] to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will enable the school district[COE] to satisfy its multiyear financial commitments.

FIRST TIER REVIEW

Every LEA must conduct a First Tier Review of their July 1 budget. Those that participate in the dual budget adoption cycle must conduct another First Tier Review of their September 8 budget.

The First Tier Review consists of two parts: an analysis of three criteria and standards, and supplemental information about the status of the budget. The three criteria are average daily attendance (ADA), deficit spending, and reserves. Each of these criteria has at least one standard by which it is measured. The variance levels and percentages in the standards are determined by the average daily attendance[budget size] of the LEA and are automatically calculated by the software.

Average Daily Attendance (ADA) has not been overestimated in the 1st prior year or in 2 or more of the previous 3 years in excess of standard variance levels.

 Districts: ADA totals reported in the Estimated Revenue Limit ADA column of the Form A, Average Daily Attendance Report are used for this computation. Included are ADA for elementary and high school General Education and Special Education Programs. ADA for other programs such as Concurrently Enrolled Adults,

Criteria and Standards – continued

- Independent Study, Students 21 and Over, and Students 19 and Over not Continuously Enrolled, and ROC/P are not included.
- COEs: ADA totals reported in the Estimated Revenue Limit ADA column of the Form A, Average Daily Attendance Report are used for this computation. Included are ADA for Juvenile Halls, Homes and Camps, County Group Home and Institution Pupils, Community School Pupils, Cal-SAFE County Classroom, Community Day Schools, ROC/P, and ADA from school districts.

Deficit Spending has not exceeded standard variance levels in either the 1st and 2nd prior years or the 1st and 3rd prior years. Deficit spending is defined as revenues plus other financing sources less expenditures less other financing uses.

Reserves are not less than the standard percentages as applied to total (unrestricted and restricted) expenditures, transfers out and uses, except as provided for in *Education Code* Section 33128. An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of pass-through revenues to its participating members from its reserve calculation. Those Administrative Units choosing to exclude pass-through funds should consider the potential liability, pursuant to *Education Code* Section 56836.04, should such funds allocated to their SELPA members be found to have been expended for unauthorized purposes.

- The Designated for Economic Uncertainties is a reserve amount, set aside expressly for major unforeseen events that would otherwise jeopardize the budget plan. Such a reserve is not for expenditures that are known or can be anticipated.
- "Restricted" funds are not legally available, and therefore should not be considered in the reserve computation [except that for COEs, available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs].

The First Tier Review also requests supplemental information on the following items:

Multiyear Projection for the General Fund[CSSF]

• An explanation is required if the Multiyear Projection for the General Fund[CSSF] indicates that the fund balance for the budget year and two subsequent fiscal years are not positive.

Change in Fund Balance for the budget and 2 prior years

 Continuous declines in fund balance may be an indication of a deteriorating financial condition. An explanation is required if fund balance has declined for the last two fiscal years.

Criteria and Standards – continued

Components of Ending Fund Balance

• Ensure that the sum of the components of the ending fund balance is not greater than the ending fund balance. Adjust restricted and unrestricted components as necessary.

One-time resources to fund more than 1% of on-going General Fund operating expenditures in the budget year

• If more than 1% of on-going operating expenditures are funded with one-time resources, a detailed explanation must be provided identifying how the one-time resources will be replaced.

Special Education Revenues

• An analysis of the percentage of change in Special Education revenues is required. An explanation is required if budgeted special education revenues change by more than 5% from the prior year.

Significant Multiyear Commitments for the next 3 years

• Identify all significant multiyear commitments and their source of payment for all funds (i.e., General Obligation Bonds, State School Building Loans, Other Postemployment Benefits, Compensated Absences, COPS, Capital Leases, and any other significant multiyear commitments) for the next three years.

Contributions to Restricted Programs

• An explanation is required if the percentage increase in contributions to restricted programs for the budget year is greater than 10% from the prior year.

Retiree Health and Welfare Benefit Liability

• Requires information on the annual cost and method used to fund retiree health and welfare benefits. If health and welfare benefits are provided for retirees over the age of 65, requires information on the amount of any unfunded liability that is based on an actuarial report required by *Education Code* Section 42140.

Temporary Borrowings Between Funds

 Requires information on all transfers between funds accounted for as temporary borrowings, including the funds involved, the amount borrowed, estimated repayment date, and the purpose for the temporary borrowing.

Status of Capital Projects

• Identify all capital projects that may have an impact on the General Fund[CSSF] operational budget. For each capital project, provide a description of the capital project, estimated completion date, original project budget, original source of funding, and estimated cost overruns (if any), identifying the source of funding that will cover the cost overruns.

Criteria and Standards – continued

Contingent Liabilities

• Identify any known or contingent liabilities from financial or program audits, state compliance reviews, or litigation that may impact the budget.

COE Budgeted Revenue Limit

• For COEs, the budgeted revenue limit has not increased or decreased by more than the change in the base revenue limit plus the change in population from the prior year. The calculation of the change in the base revenue limit (BRL) base population is included in the COE First Tier Review. The BRL determines the weighted averages for the Juvenile Court Schools and County Community Schools, the Cal-SAFE Program, Other ADA Driven Programs, Other Non-ADA Driven Programs, Regional Occupational Centers and Programs (ROC/P), and Special Education. The percentages calculated are the standards for the Revenue Limit and Salaries and Benefits Criteria. See page 69 for instructions for completing Form BRL.

COE Salaries and Benefits

• For COEs, salaries and benefits have not increased by more than the county's change in base revenue limit per ADA, plus the change in base revenue limit plus population from the prior year.

Analysis of the Status of Salary and Benefits Negotiations

• LEAs are asked to provide supplemental information on full-time equivalents (FTEs), step and column adjustments, health benefit cost changes, costs of settled negotiations or, if not settled, estimates of the cost of a 1 percent settlement.

Salary Settlement Notification

The Criteria and Standards require that LEAs provide an analysis of the status of employee salary and benefits negotiations. Furthermore, if salary and benefit negotiations are not finalized, the Criteria and Standards specify that upon settlement, the school district[COE] must provide the county office of education[SPI] with a salary settlement notification which includes an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this requirement. The governing board must certify to the validity of the salary and benefit analysis. The COE[CDE] will review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the superintendent.

Criteria and Standards – continued

SECOND TIER REVIEW

Second Tier Review is required if the First Tier Review triggers it or the county office of education [CDE] requests it. Second Tier Review is more comprehensive than the First Tier Review and requires the school district [COE] to provide additional financial information. In addition to the criteria and standards detailed in the First Tier Review, the Second Tier Review requests information on the following items:

Revenue Limit¹—If budgeted revenue limit has increased or decreased by more than the change in base revenue limit per ADA plus the change in revenue limit ADA from the prior year, a written explanation is required.

Other Revenues—If federal, other state, or local revenues have increased or decreased by more than 10 percent from the prior year revenues, a written explanation is required.

Salaries and Benefits¹—If salaries and benefits have increased by more than the district's change in base revenue limit per ADA, plus the change in revenue limit ADA from the prior year, a written explanation is required.

Other Operating Expenses—If expenditures for books and supplies, and services and other operating expenditures, have increased or decreased by more than 10 percent or the change in base revenue limit per ADA plus the change in revenue limit ADA[or the change in base revenue limit plus population] (whichever is greater) from the prior year, a written explanation is required. If capital outlay and other outgo have increased or decreased more than 40 percent from the prior year, a written explanation is required.

Other Financing Sources and Uses—If other financing sources or uses have increased or decreased by more than 40 percent from the prior year, a written explanation is required.

Trend Analysis—A trend analysis is required for ADA, operating revenues, operating expenditures, operating surplus or deficit, ending fund balance, and reserves designated for economic uncertainties.

Districts only (included in the COE First Tier Review)

Criteria and Standards – continued

FUNDS REQUIRING CRITERIA AND STANDARDS REVIEW

Criteria and Standards reviews are not necessary for all funds. Following are the funds that require a Criteria and Standards review and the applicable review section(s) required:

General Fund[CSSF] (Fund 01): First Tier Review (and Second Tier Review if indicated by the Summary Review or requested by the COE[CDE]).

Other Funds (First Tier Review only):

		Criteria		Supplemental Items		
Fund #	Title	ADA	Deficit	Change in	Components of	Use of
			Spending	Fund	Ending Fund	One-Time
				Balance	Balance	Resources
11	Adult Education	X	X	X	X	X
12	Child Development		X	X	X	X
13	Cafeteria Special Revenue Fund		X	X	X	X
14	Deferred Maintenance			X	X	X
15	Pupil Transportation		X	X	X	X
18	School Bus Emissions Reduction		X	X	X	X
61	Cafeteria Enterprise Fund		X	X	X	X
63	Other Enterprise		X	X	X	X

FORM BRL—CALCULATION OF THE CHANGE IN THE BASE REVENUE LIMIT (BRL) PLUS POPULATION (COEs only)

Form BRL is a required component of the criteria and standards for COEs and is used to determine the standards that are needed to measure changes in the revenue limit and salaries and benefits criteria. Unlike school districts, a COE's budget is dependent on many programs that are funded at different revenue limit rates. To arrive at equitable standards for COEs, programs must first be weighted and factored in with the changes in population and COLA.

Completing the BRL form is relatively simple since all of the information is extracted from other forms. However, the analysis of Change in Special Education Funding section on the Criteria and Standards Form 01CS, First Tier, Supplemental Information Item G must be completed and saved before the BRL form is prepared.

(Line 1a) The source of the budget year population is Form A (budget year estimated revenue limit ADA column).

Criteria and Standards – continued

Juvenile Court & County Community Schools (lines 2, 3, 4a, 4b, 4c, 10, 11, 12a, 12b, and 12c), Cal-SAFE County Classroom (lines 6 and 14), Other Programs (lines 5, 7, 13, 15, 16, 18, 19, 21, 25, 26, and 27), and Regional Occupational Centers and Programs (line 17).

- (Line 1b) The source of the prior year population is Form A (prior year estimated revenue limit ADA column).
 - Juvenile Court & County Community Schools (lines 2, 3, 4a, 4b, 4c, 10, 11, 12a, 12b, and 12c), Cal-SAFE County Classroom (lines 6 and 14), Other Programs (lines 5, 7, 13, 15, 16, 18, 19, 21, 25, 26, and 27), and Regional Occupational Centers and Programs (line 17).
- (Line 1e) The source of the budget year Base Revenue Limit per ADA is Form RL (budget column).
 - Juvenile Court & County Community Schools (line 41) and Regional Occupational Centers and Programs (line 44).
- (Line 1f) The source of the prior year Base Revenue Limit per ADA is Form RL (prior year estimated actual column).
 - Juvenile Court & County Community Schools (line 41) and Regional Occupational Centers and Programs (line 44).
- (Line 1h) The source of COLA for the Cal-SAFE County Classroom, Other ADA Programs, and Other Non-ADA Programs is Form RL, line 42 and 43 (budget column).
- (Lines 1i) The calculation for the Special Education change is the same calculation as done in the criteria and standards form (see Form 01CS, First Tier, Supplemental Information, Item G). (First year SACS COEs that do not have estimated actuals data will need to enter, on this line, the Percentage of Change from Item G of Form 01CS.)

Criteria and Standards – continued

The source of the budgeted revenue limit for Juvenile Court and County

and 1l) (Columns A, C and D)	Community Schools, Other ADA Driven Programs, and Other Non-ADA Programs is Form RL (budget column). Revenue limits for these programs are weighted to determine the standards for the revenue limit criteria.
	Juvenile Court & County Community Schools (lines 1 and 2), Other ADA Driven Programs (lines 3, 5, 8, 9, 11, 16, 20, 22, 27 and 28), and Other Non-ADA Programs (lines 10, 12, 17, 18, 23, 24, and 25).
(Line 1l) (Columns B, E and F)	The source of the budgeted revenue limit for Cal-SAFE County Classroom, Regional Occupational Centers and Programs, and Special Education is Fund 01 general ledger data. Revenue limits for these programs are weighted with the programs in line 11 to determine the standard for the salaries and benefits criteria.
	Cal-SAFE County Classroom (resources 2500 and 6093, objects 8091 and 8590), Regional Occupational Centers and Programs (resources 6350 and 6360, Object 8311) and Special Education (Resource 3310, Object 8181 and Resource 6500,

7222, and 7223).(Line 2b) The calculated Revenue Limit Standard is brought forward to the Criteria &

Standards, Revenue Limit Criteria-Supplemental Information.

sum of objects 8091, 8097, 8311, 8791, 8792, and 8793, minus objects 7221,

(Line 2c) The calculated Salary and Benefits standard is brought forward to the Criteria & Standards, Salaries and Benefits Criteria–Supplemental Information.

INTERIMS

(Lines 1)

In accordance with *Education Code* Section 42131[1240], school districts[COEs] are required to conduct a minimum of two Interim Reviews of their budgets during the fiscal year. The Criteria and Standards forms used in the Interims are similar in format to those used in the budget process but the applicable criteria and standards vary. As with budgets, the Interim Criteria and Standards include two levels of review: First Tier and Second Tier.

Every LEA is required to complete the First Tier Review for its General Fund[CSSF] which includes a certification that a Criteria and Standards Review has been conducted. A Second Tier Review is required if triggered by the First Tier Review or if requested by the COE[CDE].

Criteria and Standards – continued

FIRST TIER REVIEW

School districts[COEs] must conduct an Interim First Tier Review which includes a General Fund[CSSF] analysis of the following Criteria and Standards:

Fund and Cash Balance—If a multiyear projection indicates that the fund balance will not be positive at the end of the current and two subsequent fiscal years, or if a cash flow projection indicates that the cash balance will not be positive at the end of the current fiscal year, a Second Tier Review is required.

The supplemental portion of the Interim First Tier Review includes General Fund[CSSF] information on:

Reserves are not less than the standard percentages as applied to total (unrestricted and restricted) expenditures, transfers out and uses, except as provided for in *Education Code* Section 33128. An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of pass-through revenues to its participating members from its reserve calculation. Those Administrative Units choosing to exclude pass-through funds should consider the potential liability, pursuant to *Education Code* Section 56836.04, should such funds allocated to their SELPA members be found to have been expended for unauthorized purposes.

- The Designated for Economic Uncertainties is a reserve amount, set aside expressly for major unforeseen events that would otherwise jeopardize the budget plan. Such a reserve is not for expenditures that are known or can be anticipated.
- "Restricted" funds are not legally available, and not considered in the reserve computation [except that for COEs, available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs].

Components of Ending Fund Balance—Ensure that the sum of the components of the ending fund balance is not greater than the ending fund balance; adjust components as necessary.

Analysis of the status of salary and benefit negotiations—Provide information on full-time equivalents (FTEs), step and column adjustments, health benefit cost changes, costs of settled negotiations, or if not settled, estimates of the cost of a 1% settlement.

Salary Settlement Notification

The Interim Criteria and Standards First Tier Review requires that LEAs provide

Criteria and Standards – continued

a status of their employee salary and benefit negotiations. Furthermore, if salary and benefit negotiations are not finalized at Interim time, upon settlement, districts[COEs] must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the COE[CDE] with an analysis of the cost of the settlement and its impact on the operating budget. The governing board must certify to the validity of the salary and benefit analysis.

NOTE: To satisfy the above criteria, school districts[COEs] may submit the materials developed to meet the public disclosure requirements of AB 1200 (Government Code Section 3547.5).

The COE[CDE] will review the analysis relative to the Criteria and Standards, and may provide written comments to the president of the governing board and the superintendent.

Multiyear Commitments—Identify all significant multiyear commitments for all funds that have occurred since budget adoption, and identify the resources used to service those commitments.

Contingent Liabilities—Identify any known or contingent liabilities that have occurred since budget adoption from financial or program audits, state compliance reviews, or litigation that may impact the budget.

Analysis of the status of other funds—Determine if there will be negative fund balances in any of the other funds at the end of the fiscal year. If any other fund has a projected negative fund balance, a complete financial statement must be completed for that fund.

Contributions to Restricted Programs—Provide a written explanation if the increase or decrease in projected contributions to restricted programs is greater than 5% from the Board Approved Operating Budget.

SECOND TIER REVIEW

LEAs projecting that their fund balance may not be positive or will be negative at the end of the current or two subsequent fiscal years, or that their cash balance will be negative at the end of the current fiscal year must complete a Second Tier Review. A Second Tier Review is also required if the COE[CDE] requests it. In addition to the Criteria and Standards detailed in the First Tier Review, the Second Tier Review requests information on the following items:

Criteria and Standards – continued

Average Daily Attendance (ADA)—If projected ADA has increased or decreased by more than 2% from the board approved operating budget, a written explanation is required.

Revenue Limit—If the projected revenue limit has increased or decreased by more than 2% from the board approved operating budget, a written explanation is required.

Other Revenues—If projected federal, other state, or local revenues have increased or decreased by more than 5% from the board approved operating budget, a written explanation is required.

Salaries and Benefits—If salaries and benefits have increased by more than 2% from the board approved operating budget, a written explanation is required.

Other Operating Expenses—If projected expenditures for books and supplies or services and other operating expenditures have increased or decreased by more than 5% from the board approved operating budget, a written explanation is required. If projected capital outlay and other outgo have increased or decreased by more than 10% from the board approved operating budget, a written explanation is required.

Other Financing Sources and Uses—If projected other financing sources and uses have increased or decreased by more than 10% from the board approved operating budget, a written explanation is required.

Interim Reports

GENERAL INFORMATION

Pursuant to EC Section 42131[1240], school district governing boards[county superintendents] are required to certify twice each fiscal year whether or not their school districts[COEs] are able to meet their financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years. These certifications, along with the accompanying documents, are referred to as the Interim Reports.

BUDGET ASSUMPTIONS

We strongly encourage districts[COEs] to document and include the budget assumptions used for the First Interim and the Second Interim Report. Submission of this information is crucial to the reviewing agency and aids in assessing and determining compliance with the state adopted Criteria and Standards. Further, the reviewing agency may require this information. Additional information can be found in the manual in the chapter entitled Budget Assumptions.

CERTIFICATION TYPES

One of the following three certifications must be designated by the school district [COE] when certifying to their fiscal stability on the First and Second Interim Reports. Financial certification is not required for End of Year Projections Reports.

Positive: Based upon current projections, the school district/*COE*], will meet its

financial obligations for the current fiscal year and subsequent two

fiscal years.

Qualified: Based upon current projections, the school district/COE may not meet

its financial obligations for the current fiscal year or subsequent two

fiscal years.

Negative: Based upon current projections, the school district/*COE*/ will be unable

to meet its financial obligations for the current fiscal year or

subsequent fiscal year.

Interim Reports – continued

REVIEWING AGENCY

The reviewing agency will confirm or reclassify the Interim certifications. COEs are responsible for reviewing Interim certifications for school districts and JPAs within their jurisdiction and are required to report to the Controller and SPI indicating the type of certification filed by each district. The CDE is responsible for reviewing Interim certifications for COEs and school districts for which the county board of education also serves as the district governing board.

REPORTING PERIODS

The First Interim Report shall cover the financial and budgetary status of the school district[COE] for the period ending **October 31** (EC Section 42130[1240]).

The Second Interim Report shall cover the financial and budgetary status of the school district[COE] for the period ending **January 31** (EC Section 42130[1240]).

Pursuant to EC Section 42131(e)[1240.2] the governing board of each school district[COE] with a qualified or negative certification for the Second Interim Report shall provide to the county superintendent of schools[SPI], the Controller, and the SPI no later than **June 1**, financial statement projections of the district's[COE's] fund and cash balances through June 30 for the period ending April 30. The governing board of all other school districts[COEs] are encouraged to develop a similar financial statement for use in developing the beginning fund balances of the district[COE] for the ensuing fiscal year.

CRITERIA AND STANDARDS

School districts [COEs] are required to use the Criteria and Standards adopted by the State Board of Education in managing their expenditures during the fiscal year. Additional information on Criteria and Standards for interim reports can be found in this manual in the Criteria and Standards chapter.

Interim Reports – continued

INTERIM REPORT FORMS

Forms 01I through 73I—Statement of Revenues, Expenditures & Changes in Fund Balance (Required for the General Fund and any other funds projecting a negative fund balance)

Definition of terms used on the Statement of Revenues, Expenditures and Changes in Fund Balance:

Original Budget is the current year budget adopted on or before July 1, or September 8 if you are on the dual budget adoption cycle.

Board Approved Operating Budget is the current approved operating budget. If the governing board has not approved any amendments to the budget, the Board Approved Operating Budget will be the same as the budget adopted on or before July 1, or September 8 if you are on the dual budget adoption cycle.

Actuals To Date represents the actual income received and expenditures paid as of the close of the interim reporting period.

NOTE: The software automatically recalculates fund balances by resource after any import or input of fund data. The recalculated results are stored in the GL database along with the imported or input fund data, with a flag of "C" to indicate it was calculated data. The recalculations are performed for all budget and actual data types, including the Actuals to Date data type if the Actuals to Date are imported or keyed through the User Data Input/Review screen rather than keyed directly into the Interim forms. However, fund balance calculations are generally not meaningful for Actuals to Date data. Therefore, the fund balance section of the Interim fund forms is shaded for the Actuals to Date column; Actuals to Date data is not accessible in the Components of Ending Fund Balance screen; and the Resource X Object technical review check ignores Objects 9700-9799, except for Object 9791, for Actuals to Date data.

Projected Year Totals represents the total projected income, expenditures and other activities for the entire year. It will include all required year-end accruals of revenues and expenditures.

Form AI—Average Daily Attendance (not required of JPAs)

Estimated P-2 Report ADA (if declining enrollment) represents the current year's estimated Second Period Report of Attendance (P-2 ADA). Use this column only if your district is projecting declining enrollment.

Interim Reports – continued

Estimated Revenue Limit ADA (Original Budget) represents the Revenue Limit ADA used as a basis for revenue limit funding for the original budget adopted by July 1, or September 8 (dual budget adoption cycle) for the current fiscal year.

Estimated Revenue Limit ADA (Board Approved Operating Budget) represents the Revenue Limit ADA used as a basis for revenue limit funding for the current approved operating budget for the current fiscal year.

Estimated Revenue Limit ADA (Projected Year Totals) represents the Revenue Limit ADA projected to be used as a basis for revenue limit funding for the current fiscal year.

Form MYPI—Multiyear Projections—Interim

All LEAs are required to submit, along with their interim, multiyear (current and two subsequent fiscal years) projections for their General Fund[County School Service Fund]. These multiyear projections must be submitted in three formats to show the unrestricted and the restricted General Fund separately and the unrestricted and restricted General Fund combined. Although multiyear projections are required, use of Form MYPI is not. LEAs can use their own multiyear projection form with the approval of their reviewing agency. For additional information on Form MYPI, please refer to the SACS Software User Guide.

Form JUV—Juvenile Court and County Community Schools Accounts (Optional)

This form must be completed by those county offices that choose to include Juvenile Court/County Community Schools funds in the Criteria and Standards reserves calculations. Additional information on this form can be found in this manual in the Supplemental Forms chapter.

Form RLI—Revenue Limit Summary (Optional)

Revenue Limit Summary (Original Budget) provides additional supporting information on the assumptions used to budget for Revenue Limit in the original budget adopted in July 1, or September 8 (dual budget adoption cycle) for the current fiscal year.

Revenue Limit Summary (Board Approved Operating Budget) provides additional supporting information on the assumptions used to budget for Revenue Limit in the current approved operating budget for the current fiscal year.

Interim Reports – continued

Revenue Limit Summary (Projected Year Totals) provides additional supporting information on the assumptions used to project Revenue Limit estimated for the current fiscal year.

Form ROP—Regional Occupational Center/Program (ROC/P)(Optional)

This form must be completed by those county offices that choose to include ROC/P funds in the Criteria and Standards reserves calculations. Additional information on this form can be found in this manual in the Supplemental Forms chapter.

Form CASH—Cashflow Worksheet

All LEAs are required to submit, along with their interim reports, a cashflow analysis of their General Fund[CSSF] for the current fiscal year. Although submitting a cashflow analysis is required, use of Form Cash is not. LEAs may choose to use their own cashflow worksheet form upon approval by their reviewing agency.

Cashflow provides monthly detail by major object category of the receipt and disbursement transactions for the General Fund[CSSF]. For the first interim cashflow, the actual receipts and disbursements from July 1 through October 31 are reported and the remaining months are estimated through the end of the fiscal year. For the second interim cashflow, the actual receipts and disbursements from July 1 through January 31 are reported and the remaining months are estimated through the end of the fiscal year.

By including accruals to the totals, current year revenues and expenditures by major object category on the cashflow form, generally, should agree with the total projected interim revenues and expenditures for the General Fund[CSSF] for the same major object categories.

Reports

The Reports menu item allows the user to view and print various reports in addition to and separate from the forms required for state reporting. The intent of providing these additional reports is to reduce the administrative reporting burden on LEAs, and to eliminate duplication of effort for financial reporting to CDE program staff, by automating reports to the extent possible.

PROGRAM REPORTS BY RESOURCE

The first Reports menu option is Program by Resource reports. These reports are formatted to display financial data as typically requested by CDE program staff. For the resource(s) that you specify and using the data imported or entered into the SACS software, each of the four formats will generate a report that details the amount available, the expenditures, the difference between the amount available and the expenditures, and the percent of expenditures spent on indirect costs.

The four Program by Resource reports differ in the way expenditures are sorted:

- Expenditures by Function—contains expenditures summarized by major function categories
- Expenditures by Function—with Detail—contains expenditures summarized by major functions with additional detail provided for Instruction-Related Services and Pupil Services functions
- Expenditures by Object—contains expenditures summarized by major object categories
- Expenditures by Object—with Detail—contains expenditures summarized by
 major objects with additional detail provided for Books and Supplies and Services
 and Other Operating Expenses Objects

The data for these reports is fully extracted from the SACS software database; only data entry to identify the reporting period is allowed.

The type of data used in the report is automatically determined by the period you are in when requesting the report, as indicated below:

- Budget Periods—Estimated/Unaudited Actuals Data
- Interim Periods—Actuals to Date Data
- Unaudited Actuals Period—Unaudited Actuals Data

Reports – continued

We are working closely with the CDE program staff with regards to the SACS data and reporting options available for their programs. Until you receive specific instructions from the CDE program staff to use these reports for periodic or end-of-year financial reporting, we suggest you send the applicable Resource reports from SACS along with the reports requested by the CDE program staff.

DETERMINATION OF MAJOR FUNDS

The second Reports menu option is Determination of Major Funds (Form DTERM). This report compares assets, liabilities, revenues and expenditures for governmental and enterprise funds to determine which funds meet the 10% and 5% criteria defined in Governmental Accounting Standards Board (GASB) Statement 34. Funds meeting these criteria must be reported as major funds in the LEA's fund statements.

GOVERNMENT-WIDE REPORTING

The third Reports menu option is Government-wide Reporting. These reports include the conversion entries, identification of program revenues, and consolidation worksheets necessary to convert from individual governmental funds to governmental wide activities and to prepare the Statement of Activities and Statement of Net Assets on the accrual basis of accounting as required by GASB Statement 34.

The government-wide reporting functionality applies to the Unaudited Actuals reporting period and is not included in the Budget release of the software.

For information on government-wide reporting in general, please refer to our Web site http://www.cde.ca.gov/fiscal/gasb34. This Web site includes an overview of GASB Statement 34 and links to the Governmental Accounting Standards Board and related information on GASB Statement 34. In addition, please refer to GASB Statement 34 itself or to *Governmental Accounting*, *Auditing*, *and Financial Reporting* (the GAAFR or "blue book").

SACS Instruction Manual Attachment A Flexibility Transfers

Funded Categorical Programs Listed in Section 12.40 of the Budget Act of 2002

Budget Item	Program
6110-193-0001 (1)	Administrator Training and Evaluation (Staff Development)
6110-193-0001 (5)	Advanced Placement Teacher Training (Challenge Grant) Program (Staff Development)
6110-167-0001	Agricultural Vocational Education Incentive Grants
6110-131-0001	American Indian Early Childhood Education
6110-193-0001 (2)	Bilingual Teacher Training (Staff Development)
6110-151-0001	California Indian Education Centers
6110-203-0001	Child Nutrition Programs
6110-120-0001	Dropout Prevention and Recovery
6110-163-0001	Early Intervention for School Success
6110-128-0001	Economic Impact Aid
6110-181-0001	Educational Technology
6110-119-0001	Foster Youth Services
6110-124-0001	Gifted and Talented Education
6110-180-0001	Institute for Computer Technology
6110-197-0001	Intersegmental Programs
6110-126-0001	Miller-Unruh Basic Reading
6110-127-0001	Opportunity Classes and Programs
6110-193-0001 (3)	Peer Assistance and Review (Staff Development)
6110-111-0001 (1)	Pupil Transportation (Home to School)
6110-193-0001 (4)	Reader Services for Blind Teachers (Staff Development)
6110-116-0001 (2)	School Improvement, 7-12
6110-116-0001 (1)	School Improvement, K-6
6110-111-0001 (2)	Small School District Bus Replacement
6110-122-0001	Specialized Secondary Programs
6110-132-0001	Targeted Instructional Improvement Grants
6110-209-0001	Teacher Dismissal Apportionment
6110-108-0001	Tenth Grade Counseling
6110-224-0001	Year-Round Education Grants
6110-226-0001 (2)	Conflict Resolution *
6110-200-0001	Healthy Start *

^{*}The two programs marked with an asterisk (*) may only receive Flexibility Transfers in.

Unfunded programs for 2002-03 are not on this list.

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